(IX)
110

Provincial services
and local funds
estimates 1886-87

Sub: Finance/Budget

WEST BENGAL SECRETARIAT
LIBRARY

INDEX.

	Page.
PART I.	
Accounts for 1885-86	1—51
PART II.	
Revised Estimate for 1886-87	52—105
PART III.	
Refunds and Drawbacks	106—107
Land Revenue	108—118
Salt	119—121
Stamps	122—125
Excise	126—129
Provincial Rates	130—131
Customs	132—137
Assessed Taxes	138—140
Forests	141—172
Registration	173—177
Interest	178—179
General Administration	180—188
Law and Justice—	
Law and Justice (proper)	189—203
Jails	204—211
Police	212—223
Marine	224—229
Education	230—246
Medical	247—254
Scientific and other Minor Departments	255—264
Superannuation	265—266
Stationery and Printing	267—272
Miscellaneous	273—278
Irrigation—Minor Works and Navigation	279—280
Civil Buildings, Roads and Services by Civil Department ...	281—284
State Railways (38) (Provincial)—	
Northern Bengal	285—292
Tirhoot	293—300
Dacca	301—308
Nalhati	308—316
Kaunia-Dharlla	317—324
Assam-Behar State Railway, Assam-Behar Section ...	325—331
Eastern Bengal	332—340
Major Irrigation Works and Minor Works and Navigation	341—390
State Railways (40) (Provincial)—	
Tarkessur Railway	391—393
Satate Railways (41) (Provincial)—	
Share of Bengal, Public Works Secretariat Charges ..	394—396
Civil Buildings, Roads and Services by Public Works Department	397—496

PAGE.

State Railways (47) (Imperial)—
Northern Bengal ... ... 497—502
Tirhoot ... ... 503—506
Assam-Behar State Railway, Tirhoot Section ... ... 507—524
Assam-Behar ... ... 525—539
Nalhati ... ... 540—544
Dacca ... ... 545—552
Eastern Bengal ... ... 553—561
State Railways (37) (Imperial)—
Kaunia-Dharlla ... ... 562—566
Incorporated Local Funds ... ... 567—577
Orders of the Government of India on Budgets ... 578—583
General, Financial Resolution ... ... 584—610
Excluded Local Funds ... ... 611—636

C. A P.—Reg. No. 14482.J—9—7-1-88.

PART I.

Memorandum on the Accounts of the Lower Provinces, Bengal, for 1884-85 and 1885-86.

This Report compares the final account figures of 1885-86 with those of the previous year, and as such forms an appropriate supplement to the "Appropriation Report" and the "Review of Balances" for that year. The classification followed is that adopted in the "Finance and Revenue Accounts," which in its turn has been remodelled with reference to the classification adopted in the Budget Statements for 1887-88. The figures for 1884-85 quoted in my last Report had consequently to be recast and brought into accord with the new classification for purposes of comparison.

2. The following statement gives an abstract of the receipts and outgoings for the years 1884-85 and 1885-86. The details will be found in Appendices A and B:—

	Receipts.				Outgoings.			
	1884-85.	F. R. A.	1885-86.	F. R. A.	1884-85.	F. R. A.	1885-86.	F. R. A.
Revenue and Expenditure Accounts.								
A. Principal heads of Revenue	15,60,17,734	5	15,84,60,731	5	3,64,31,752	7	3,72,35,584	7
B. Interest	7,36,631	5	8,75,316	5	2,17,829	7	1,75,627	7
C. Post Office, Telegraph and Mint	16,034	50& 52	12,492	54& 56	3,26,680	51& 52	3,30,940	...
D. Civil Administration	37,98,448	5	38,87,046	5	2,26,42,706	7	2,27,67,677	7
E. Miscellaneous	13,90,010	5	12,87,756	5	44,02,384	...	46,48,662	7
F. Famine	...		...		14,841	96	1,23,839	7
G. Construction of Railways	...		...		...		21,581	9
H. Railways	42,87,293	14	44,72,801	14	49,76,923	9	50,02,229	17
J. Irrigation	20,98,430	14	26,31,646	16& 18	42,08,961	9	44,65,702	17
K. Buildings and Roads	12,62,307	14	7,47,021	16& 18	66,90,853	...	61,47,859	17 & 19
M. Provincial and Local Surplus	...		...		3,96,391	168	6,26,721	17 & 19
Adjusting Heads—								
a. Provincial from Local	20,000	...	...		...		...	
b. Local from Provincial	2,54,451	...	2,00,308	...	...		...	
c. Provincial to Local	...		...		2,54,451	...	2,00,308	...
d. Local to Provincial	...		...		20,000	...	...	
Total	16,98,81,338		17,25,75,137		8,05,83,771		8,17,46,729	
O. Permanent Debt	21,475	189	5,138	192	...		9,900	192
P. Unfunded Debt	28,82,953	193	24,82,996	196	28,74,622	193	41,79,903	196
Q. Deposits and Advances	4,26,16,252	...	4,31,05,532	...	4,39,81,078	...	4,19,37,617	...
R. Loans to Government	5,27,080	...	4,26,269	...	16,25,000	...	7,50,000	...
T. Remittances	16,54,18,743	...	16,17,39,403	...	25,17,98,348	...	25,28,80,644	...
Public Works expenditure not on Civil Books (net)	9,84,409	...	10,52,183	...	...		...	
V. Cash balance on first day of year of account	2,10,67,389	...	2,25,43,249	...	...		...	
Cash balance on last day of year of account	...		...		2,25,43,249	...	2,24,79,380	...
Unadjusted balance	6,429	...	...		...		...	
Arrear adjustment	...		54,266	...	...		...	
Total	23,35,24,730		23,14,09,036		32,28,22,297		32,22,37,444	
GRAND TOTAL	40,34,06,068		40,39,84,173		40,34,06,068		40,39,84,173	

Section A.—Principal Heads of Revenue.

	1884-85.	1885-86.	Difference.
	R	R	R
Receipts	15,60,17,734	15,84,60,732	+24,42,998

The increase is the net result of collections of Revenue under the heads included in this Section, and the following comparative table for 1884-85 and 1885-86 gives the figures under each head :—

Receipts compared.

Principal Heads of Revenue.	F. R. A.	1884-85.				F. R. A.	1885-86.			
		Imperial.	Provincial.	Local.	Total.		Imperial.	Provincial.	Local.	Total.
		R	R	R	R		R	R	R	R
I. Land Revenue .	31	2,45,88,334	1,28,31,915	...	3,74,20,249	27	2,56,01,450	1,29,60,295	...	3,85,61,745
II. Opium . . .	34	6,13,96,936	.....	...	6,13,96,936	30	6,35,64,034	.....	...	6,35,64,034
III. Salt . . .	35	2,02,02,469	1,24,556	...	2,03,27,015	31	1,89,98,208	1,01,475	...	1,90,99,683
IV. Stamp . . .	38	64,95,607	64,95,607	...	1,29,91,214	34	66,29,027	66,29,028	...	1,32,58,055
V. Excise . . .	39	50,26,111	50,26,110	...	1,00,52,221	35	47,92,347	47,92,347	...	95,84,694
VI. Provincial Rates .	40	.....	37,64,961	39,04,441	76,69,402	36	.....	38,71,170	40,37,392	79,08,562
VII. Customs . .	41	29,49,629	61,032	...	30,10,661	37	32,07,635	51,182	...	32,58,817
VIII. Assessed Taxes .	43	7,48,243	7,48,243	...	14,96,486	39	7,67,052	7,66,798	...	15,33,850
IX. Forest . . .	44	2,85,576	2,85,576	...	5,71,152	40	2,98,716	2,98,716	...	5,97,432
X. Registration . .	46	5,41,199	5,41,199	...	10,82,398	42	5,46,930	5,46,930	...	10,93,860
Total .	...	12,22,34,094	2,98,79,199	39,04,441	15,60,17,734	...	12,44,05,399	3,00,17,941	40,37,392	15,84,60,732

The difference under each head has been :—

Land Revenue .	+11,41,496	Provincial Rates .	+2,39,160
Opium . .	+21,67,098	Customs . .	+2,48,156
Salt . . .	—12,27,332	Assessed Taxes .	+ 37,364
Stamp . . .	+ 2,66,841	Forest . .	+ 26,280
Excise . . .	— 4,67,527	Registration .	+ 11,462

The above figures show that there are improvements in all the Departments, with the exception in those of Salt and Excise.

The differences are noticed under their respective heads.

I.—Land Revenue.

4. The receipts under Land Revenue have been shewn for five years for comparison thus (F. R. A., 1884-85, page 31; 1885-86, page 27) :—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	Difference between 1884-85. and 1885-86.
	R	R	R	R	R	R
1. Fixed collections . .	3,47,61,718	3,49,15,720	3,46,11,191	3,38,91,939	3,51,77,287	+12,85,348
2. Collections from Government estates . .	27,01,537	29,69,168	27,94,246	30,14,203	29,12,430	—1,01,773
3. Other collections . .	4,80,637	4,51,840	4,31,058	4,30,846	4,72,028	+41,182
4. Record-room receipts .	89,604	84,729	82,223	83,261	...	—83,261
Total .	3,80,33,496	3,84,21,457	3,79,18,718	3,74,20,249	3,85,61,745	11,41,496

The increase under the first head is nominal and not real. Deducting eight lakhs due by the Burdwan Raj in 1884-85, which were not paid into the Treasury until 1885-86 in consequence of the death of the Maharajah, the collection compares unfavourably with that of 1884-85. The decrease under the second minor head is owing to the fact that the arrear recoveries of 1883-84 were paid into the Treasury in 1884-85 to which the increase of the previous year is due. The inclusion of the Record-room receipts under Land Revenue—Miscellaneous, accounts for the increase under the third minor head. The Record-room receipts, since October 1885, are being collected in stamps.

5. The distribution of the Land Revenue between Imperial and Provincial during 1885-86 was as follows:—

	R
Gross Land Revenue	3,85,61,745

The division of the amount proportionately at 32·2284 per cent. gives:—

	R
Imperial	2,61,33,912
Provincial	1 24,27,833

The following items modify the Provincial shares:—

(a) Special transfers on account of Goompahar Road, *vide* Government of India No. 2684, dated 22nd August 1885	5,000
(b) On account of printing work done by the press of Government of North-Western Provinces and Oudh for Opium Department, *vide* Government of India, Financial Department No. 601, dated 5th May 1886	14,603
(c) Interprovincial Adjustments, (*vide* Comptroller General's No. 566, dated 17th June 1886)	1,12,799

Imperial to Provincial.

1. Steamer *Undaunted* (Government of India, Financial Department No. 913, dated 9th May 1882)	65,000
2. Cemeteries (Government of India Financial Department, No. 1986 dated 28th June 1882)	8,000
3. Nizamut Buildings at Murshedabad (Government of India, Financial Department No. 2382, dated 31st July 1884)	5,100
4. Opthalmic Surgeon (Government of India, Financial Department No. 1276, dated 6th March 1884)	16,500
5. Maintenance of river-bank within the precincts of Nawab Kadar Bahadoor's Palace (Government of India, Financial Department No. 2944, dated 23rd August 1884)	1,900
6. Receipts and charges from Registration to Land Revenue (Government of India, Financial Department No. 3710, dated 2nd October 1884)	50,000
7. Excess of the cost of printing the Bengal series of the Indian Law Reports (Government of India, Financial Department No. 1152, dated 30th May 1885)	152

	R a.
Receipts	6665-8
Charges	5817-4
	151-12.

8. Process-serving establishment (Government of India, Financial Department No. 3710, dated 2nd October 1884)	25,000
9. Loss incurred by Government of Bengal in giving up the Calcutta and South-Eastern State Railway, being an annual assignment	30,000
10. One-tenth collections from Government estates	3,85,400
Carried over	7,19,454

		R
	Brought over	7,19,454
11.	Amount passed to credit of Provincial account on account of compensation for the increase in the working expenses of Railways due to the reivsed mode of adjusting exchange (Government of India, Financial Department No. 1122, dated 5th March 1887)	25,030
	Total addition to Provincial share .	7,44,484

Provincial to Imperial.

		R	
I.	Jail supplies on account of Assam (Government of India, Financial Department No. 923, dated 12th May 1884)	2,500	
II.	Savings in the Customs Department (Government of India, Financial Department No. 1194, dated 29th February 1884) . .	1,88,343	
III.	On account of Meteorological Department (Government of India, Financial Department No. 1016, dated 26th March 1883) . .	15,000	
IV.	Difference between the estimated amount of R 1,88,000 deducted as net savings in the Customs Department from the Provincial share of Land Revenue in 1884-85 and R 1,88,343, the actual for the year (Government of India, Financial Department No. 1194, dated 29th February 1884) . . .	343	
V.	On account of loss sustained by the Imperial Government since October 1885 in consequence of copying fees being realised in court-fee stamps in lieu of cash (*vide* Bengal Government No. 2014, dated 6th November 1886) ..	5,836	
	Total deduction from Provincial share . .		2,12,022
	Net addition to Provincial share . . .		5,32,462

Provincial share of Land Revenue . 1,24,27,833+5,32,462=1,29,60,295

The corrected distribution of the Land Revenue for the year 1885-86 is therefore:—

	R	
Imperial	2,56,01,450	
Provincial	1,29,60,295	
		3,85,61,745

as given before.

II.—Opium.

		1884-85.	1885-86.	Difference.
		R	R	R
6.	Receipts . . .	6,13,96,936	6,35,64,034	+21,67,098

The following figures compare the statistics of provision opium from 1880-81 to 1885-86 :—

Year.	Chests sold.	Average price.	Produce.	Added to stock.	Chests in stock on 31st March.
		R	R		
1880-81 . . .	56,400	1,364	7,68,35,582	52,969	64,052
1881-82 . . .	56,400	1,324	7,46,53,134	49,732	57,384
1882-83 . . .	56,400	1,222	6,89,04,559	54,039	52,681
1883-84 . . .	54,400	1,250	6,80,37,087	38,214	36,495
1884-85 . . .	46,698	1,296	6,05,20,295	65,993	55,790
1885-86 . . .	50,994	1,234	6,29,60,140	64,931	69,727

The comparison for the last two years is as follows :—

	1884-85.	1885-86.	Difference.
	R	R	R
1. Sale of Provision opium . .	6,05,20,295	6,29,60,140	+24,39,845
2. Cost price of Excise opium . .	5,48,395	5,38,444	—9,951
3. Miscellaneous . . .	3,28,245	65,450	—2,62,795
TOTAL .	6,13,96,935	6,35,64,034	+21,67,099

The increase is due to the actual sales during 1885-86 of 50,994 chests, at an average of R 1,234 per chest, against 46,698 chests at R 1,296 per chest in the previous year,—thus showing a large number of chests sold, but at a lower average rate. Larger sums were comparatively recovered in 1884-85 on account of the payments of previous years.

The average prices per chest realised at the monthly sales in 1884-85 and 1885-86 were :—

	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March.
	R	R	R	R	R	R	R	R	R	R	R	R
In 1884-85	1,397	1,398	1,340	1,304	1,295	1,216	1,229	1,250	1,280	1,296	1,322	1,253
„ 1885-86	1,218	1,236	1,221	1,222	1,243	1,274	1,270	1,268	1,237	1,214	1,209	1,21

The above figures give an average of R1,296 in 1884-85 and of R1,234 in 1885-86 per chest.

The entire receipt is Imperial.

III.—Salt.

	1884-85.	1885-86.	Difference.
	R	R	R
7. *Receipts.*—Imperial .	2,02,02,459	1,89,98,207	—12,04,252
Provincial .	1,24,556	1,01,475	—23,081
TOTAL .	2,03,27,015	1,90,99,682	—12,27,333

The following comparison shows the details of the difference :—

	1884-85.	1885-86.	Difference.
	R	R	R
Imperial—			
Customs duty on salt .	1,91,90,460	1,80,36,071	—11,54,389
Excise duty on salt .	10,11,999	962,137	—49,862
Provincial—			
Rent of warehouses .	85,245	65,191	—20,054
Fines and forfeitures .	119	41	—78
Miscellaneous .	39,192	36,242	—2,950
TOTAL .	2,03,27,015	1,90,99,682	—12,27,333

The decrease under the first minor head is due to a check in the import trade in salt which had revived in 1884-85, and has abnormally fallen off in 1885-86.

Under the second minor head there has also been a decrease owing to the suspension of manufacture of salt in the 24-Pergunnahs district. Under the head "Rents of warehouses" the decrease is chiefly owing to a small quantity of salt warehoused in 1885-86, the import of salt having been more speedily taken up. Under Government Order No. 976, dated 2nd March 1887, the reduction of the golah rents from R5 to R3 per thousand maunds of salt a month has been sanctioned, with a view to make the system of bonding more elastic. The above order will have effect from April next.

The following figures compare the receipts for the last five years in thousands of rupees :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
2,48,36	1,83,65	1,82,98	2,03,27	1,90,99

IV.—Stamps

	1884-85.	1885-86.	Difference.
	R	R	R
8. Receipts . . .	1,29,91,214	1,32,58,055	+2,66,841

The increase of R2,66,841 is detailed below :—

	1884-85.	1885-86.	Difference.
	R	R	R
1. Sale of general stamps .	33,70,950	33,74,632	+3,682
2. „ of court-fee stamps .	93,64,228	95,09,329	+1,45,101
3. „ of plain paper for use with court-fee stamps .	1,68,998	1,73,451	+4,453
4. Duty on impressing documents	50,873	1,66,927	+1,16,054
5. Fines and Miscellaneous .	36,165	29,472	-6,693
6. Miscellaneous . .	...	4,244	+4,244
TOTAL .	1,29,91,214	1,32,58,055	+2,66,841

The receipts are divided between Imperial and Provincial. The revenue under this head has made steady progress, as may be seen from a comparison of the figures for the last five years. The increase under the second minor head continues owing to the introduction of the Bengal Tenancy Act and the extension of the system of levying copying fees in court-fee stamps introduced since October 1885. There appears an improvement under the third minor head. The increase under the fourth minor head is almost entirely due to a single item of receipt on account of probate of a will.

The following figures compare the receipts for the last five years in thousands of rupees :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
1,20,24	1,22,14	1,25,77	1,29,91	1,32,58

V.—Excise.

	1884-85.	1885-86.	Difference.
	R	R	R
9. Receipts . . .	1,00,52,221	95,84,694	—4,67,527

The receipts belong half to Imperial and half to Provincial. The decrease amounts to R4,67,527 and is attributed to changes recommended by the

Excise Commission, which has temporarily an unfavourable effect on the reveuue:—

	1884-85.	1885-86.	Difference.
	R	R	R
1. License and Distillery fees .	84,86,700	80,43,113	-4,43,587
2. Proceeds of Excise opium .	15,60,270	15,35,114	-25,156
3. Fines and Miscellaneous .	5,251	6,467	+1,216
TOTAL .	1,00,52,221	95,84,694	-4,67,527

The following figures compare the receipt for the last five years in thousands of rupees:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
93,74	97,89	1,04,25	1,00,52	95,84

VI.—Provincial Rates.

	1884-85.	1885-86.	Difference.
	R	R	R
10. *Receipts.*—Provincial . .	37,64,961	38,71,169	+1,06,208
Local . .	39,04,441	40,37,393	+1,32,952
TOTAL .	76,69,402	79,08,562	+2,39,160

Rates and Cesses—

On lands:—

	1884-85.	1885-86.	Difference.
		R	R
P. W. Cess under Act IX (B. C.) of 1880 . .	36,96,713	38,04,106	+1,07,393
Road Cess, L. . . .	39,04,441	40,37,393	+1,32,952
General management of Wards' and Attached Estates . . .	68,248	67,063	—1,185
TOTAL .	76,69,402	79,08,562	+2,39,160

The increase is due to recoveries of arrears, to re-valuation in certain districts, and to completion of valuation of rent-free lands in some other districts. The decrease under the head "General management of Wards' and Attached Estates" is attributed to non-realization of the contributions from the Wards' estates, specially from Burdwan and Tikari estates, which did not pay their shares of contributions till the current year.

The collections since 1880-81 have been as follow in thousands of rupees:—

1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R	R
72,34	72,44	74,05	77,96	76,69	79,08

VII.—Customs.

	1884-85.	1885-86.	Difference.
	R	R	R
11. *Receipts.*—Imperial . .	29,49,629	32,07,636	+2,58,007
Provincial .	61,032	51,181	-9,851
TOTAL .	30,10,661	32,58,817	+2,48,156

The details of the increase of R2,48,156 are as follow :—

	1884-85.	1885-86.	Difference.
	R	R	R
Imperial—			
Sea Customs—Imports . .	13,25,341	13,99,392	+74,051
Exports . .	16,24,288	18,08,244	+1,83,956
Provincial—			
Sea Customs—Miscellaneous .	...	49,671	+49,671
Warehouse and Wharf rents .	945	1,252	+307
Miscellaneous . . .	60,087	258	-59,829
TOTAL .	30,10,661	32,58,817	+2,48,156

The increase shows a slight revival of trade in general (F. R. A., 1884-85, page 41, and 1885-86, p. 37). The figures of receipts for five years in thousands of rupees are as follow :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
83,07	36,87	35,60	30,11	32,58

VIII.—Assessed Taxes.

	1884-85.	1885-86.	Difference.
	R	R	R
12. Receipts	14,96,486	15,33,596	+37,110
Income Tax . . .	...	254	+254
TOTAL .	14,96,486	15,33,850	+37,364

One-half belongs to Imperial and one-half to Provincial. There is slight improvement of revenue owing to revival of trade and commerce. The receipts for five years in thousands of rupees have been as follow :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
16,39	15,20	15,18	1,496	15,33

IX.—Forest.

	1884-85.	1885-86.	Difference.
	R	R	R
13. Receipts	5,71,152	5,97,431	+26,279

The receipts are divided between Imperial and Provincial. The increase amounts to R 26,279 and is explained thus :—

	1884-85.	1885-86.	Difference.
	R	R	R
Timber removed by Government agency .	93,471	72,754	—20,717
Timber removed otherwise . . .	4,45,071	4,92,149	+47,078
Drifts and Waifs	2,435	3,486	+1,051
Revenue from forests not managed by Government	...	226	+226
Miscellaneous	30,175	28,816	—1,359
TOTAL .	5,71,152	5,97,431	+26,279

A good deal of decrease under the first head appears to arise from the stoppage of works in connection with the Bengal-Nagpur Railway.

The receipts from 1881-82 in thousands of rupees have been as follow :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
6,34	6,94	6,94	5,71	5,97

X.—Registration.

	1884-85.	1885-86.	Difference.
	R	R	R
14. Receipts	10,82,398	10,93,860	+11,462

One-half belongs to Imperial and one-half to Provincial.

The details of the increase of R 11,462 are given below :—

	1884-85.	1885-86.	Difference.
	R	R	R
1. Fees for registering documents .	10,29,879	10,42,286	+12,407
2. Fees for copies	24,326	24,995	+669
3. Land Registration fees . . .	7,110	5,957	—1,153
4. Miscellaneous	21,083	20,622	—461
TOTAL .	10,82,398	10,93,860	+11,462

The improvement under the first minor head is due to the general expansion of registration operations all over Bengal.

The following figures compare the receipts since 1881-82 in thousands of rupees :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
9,28	9,55	9,83	10,82	10,93

Section A.—Direct Demands on the Revenue.

	1884-85.	1885-86.	Difference.
	R	R	R
15. Expenditure . . .	3,64,31,752	3,72,35,583	+8,03,831

The details are as follow :—

	1884-85.				1885-86.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	R	R	R	R	R	R	R	R
1. Refunds . .	5,13,806	1,39,772	21,619	6,75,197	4,23,387	1,28,917	18,310	5,70,614
2. Assignment and Compensation.	1,28,194	...	...	1,28,194	62,870	...	...	62,870
3. Land Revenue .	1,30,483	32,75,069	...	34,05,552	1,49,615	33,67,294	...	35,16,909
4. Opium . .	2,95,96,233	...	...	2,95,96,233	3,04,74,295	...	...	3,04,74,295
5. Salt . . .	18,433	21,048	...	39,481	18,615	18,130	...	36,745
6. Stamp . .	2,33,664	2,33,663	...	4,67,327	2,46,215	2,46,214	...	4,92,429
7. Excise . .	1,44,334	1,44,334	...	2,88,668	1,61,320	1,61,320	...	3,22,640
8. Provincial Rates .	...	...	2,34,253	2,34,253	...	2,06,752	...	2,06,752
9. Customs . .	...	4,98,143	...	4,98,143	...	4,90,157	...	4,90,157
10. Assessed Taxes .	46,947	46,947	...	93,894	46,654	43,779	...	90,433
11. Forest . .	2,05,663	2,05,663	...	4,11,326	1,85,185	1,85,185	...	3,70,370
12. Registration .	2,96,742	2,96,742	...	5,93,484	3,00,684	3,00,685	...	6,01,369
TOTAL .	3,13,14,499	48,61,381	2,55,872	3,64,31,752	3,20,68,840	51,48,433	18,310	3,72,35,583

The details of the increase in 1885-86 as compared with the expenditure for 1884-85 are as follow :—

	R		R
1. Refunds and Drawbacks .	−1,04,583	8. Provincial Rates .	−27,501
2. Assignment and Compensation	−65,324	9. Customs . .	− 7,986
3. Land Revenue . .	+1,11,357	10. Assessed Taxes .	− 3,461
4. Opium	+8,78,062	11. Forest . .	−40,956
5. Salt	−2,736	12. Registration .	+7,885
6. Stamp	+25,102	Net Increase .	+8,03,831
7. Excise	+33,972		

16. From the above details it appears that the expenditure in 1885-86 exceeded that of 1884-85 by R10,56,378 under Land Revenue, Opium, Stamps, Excise and Registration, of which the major portion occurred under Land Revenue and Opium. The decrease amounting to R2,52,547 occurred under Refunds and Drawbacks, Assignment and Compensation, Salt, Provincial Rates, Customs, Assessed Taxes, and Forest. They have been noticed at length in their respective places.

1.—Refunds and Drawbacks.

	1884-85.	1885-86.	Difference.
	R	R	R
17. *Expenditure*—			
(*a*) Imperial . . .	5,13,806	4,23,387	−90,419
(*b*) Provincial . . .	1,39,772	1,28,917	−10,855
(*c*) Local	21,619	18,310	−3,309
TOTAL . .	6,75,197	5,70,614	−1,04,583

(F. R. A., 1884-85, page 29; 1885-86, page 25.) The following figures show the distribution of refunds in 1884-85 and 1885-86 under major heads by thousands of rupees :—

	1884-85.	1885-86.		1884-85.	1885-86.
	R	R		R	R
1. Land Revenue .	129	43	8. Salt . . .	212	186
2. Stamp . . .	144	134	9. Customs . .	113	104
3. Excise . . .	8	12	10. „ Drawbacks .	4	2
4. Provincial Rates .	5	15	11. Registration . .	2	3
5. Local Rates . .	22	18			
6. Assessed Taxes .	32	52	TOTAL .	675	571
7. Opium . . .	4	2			

The decrease is due to the fact that a special payment in 1884-85 to the Maharajah of Dumraon as a refund of Land Revenue was made under orders of Government of India, No. 34, dated 5th January 1885.

The expenditure for the last five years has been as follows in thousands of rupees :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
6,92	7,31	6,40	6,75	5,71

2.—Assignment and Compensation.

	1884-85.	1885-86.	Difference.
	R	R	R
18. Expenditure	1,28,194	62,870	−65,324

The details are as follow :—

	1884-85.	1885-86.	Difference.
	R	R	R
1. Sayer Compensation . .	.55,194	39,870	—15,324
2. Salt Compensation . .	.20,000	20,000	...
3. Opium Compensation . .	. 3,000	3,000	...
4. Miscellaneous . . .	.50,000	...	—50,000
TOTAL .	1,28,194	62,870	—65,324

(F. R. A., 1884-85, page 30; 1885-86, page 26.) The decrease under the first minor head was due to the compensation not being applied for, and that under the fourth minor head to non-payment of compensation for the resumption of the Bhootan-Dooars within the year under review. It has, however, been paid in the current year.

The expenditure in thousands of rupees for the last five years has been as follows :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
1,65	1,13	1,10	1,28	62

The entire expenditure is Imperial.

3.—Land Revenue.

	1884-85.	1885-86.	Difference.
	R	R	R
19. *Expenditure.*—Imperial	1,30,483	1,49,615	+19,132
Provincial . . .	32,75,069	33,67,294	+92,225
TOTAL .	34,05,552	35,16,909	+1,11,357

(F. R. A., 1884-85, page 33; 1885-86, pages 28 and 29). The charges are distributed under the following sub-heads :—

		1884-85.	1885-86.
	IMPERIAL.	R	R
1	Revenue Survey	73,545	1,00,310
2	Land Settlement Charges	55,864	49,305
3	Charges on account of Land Revenue Collections . . .	1,074	...
	TOTAL IMPERIAL .	1,30,483	1,49,615
	PROVINCIAL.		
4	Collectors' and Deputy Commissioners', &c., Establishment . .	26,68,298	27,52,820
5	Charges for management of Government estates	2,75,412	2,80,802
6	Revenue Surveys	34,974	47,702
7	Land Settlement Charges	26,566	23,447
8	Allowances to District and Village Officers	1,55,684	1,39,547
9	Sub-Divisional Establishment	1,12,095	1,21,104
10	Rent, Rates and Taxes	1,415	1,140
11	Petty Construction and Repairs	114	517
12	Charges on account of Land Revenue	511	...
13	Revenue Record-room Charges	...	215
	TOTAL PROVINCIAL .	32,75,069	33,67,294

The above distribution shows that under the "Revenue Survey charges" the increase is due to Mozafferpore Survey. The increase under the "Collectors' and Deputy Commissioners', &c., Establishment," is due to increased establishments, such as Partition and process-servers, &c.

The decrease under "Land Settlement Charges" is due to reductions directed by Government of India, Financial Department No. 1596, dated the 25th June 1885.

The following figures compare the expenditure in thousands of rupees since 1881-82 :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
₹	₹	₹	₹	₹
31,71	33,53	34,68	34,06	35,17

4.—Opium.

	1884-85.	1885-86.	Difference.
	₹	₹	₹
20. Expenditure . . .	2,95,96,233	3,04,74,295	+8,78,062

(F. R. A., 1884-85, page 35; 1885-86, page 31.) The following statement compares the charges under each minor head of Opium for the past five years :—

Year.	Number of Chests.			Payment to cultivators and manufacturers.	Average per chest.	Establishment.	Other Chests.	Total Charges.
	Provision.	Excise.	Total.					
	₹	₹	₹	₹	₹	₹	₹	₹
1881-82 . . .	49,732	4,768	54,500	1,93,13,379	354	8,07,994	4,35,059	2,05,56,432
1882-83 . . .	54,039	3,965	58,004	2,15,60,390	372	8,21,403	4,30,722	2,28,12,515
1883-84 . . .	38,214	4,318	42,532	1,72,17,623	405	8,83,187	4,09,227	1,85,10,237
1884-85 . . .	65,993	7,008	73,001	2,82,77,036	387	8,88,366	4,30,831	2,95,96,233
1885-86 . . .	64,931	5,144	70,075	2,91,48,822	415	8,77,771	4,47,702	3,04,74,295

5.—Salt.

	1884-85.	1885-86.	Difference.
	₹	₹	₹
21. Expenditure	39,481	36,745	—2,736

(F. R. A., 1884-85, page 36; 1885-86, page 32). The expenditure is distributed between Imperial and provincial thus :—

	1884-85.	1885-86.	Difference.
	₹	₹	₹
I. Imperial Preventive establishment .	18,433	18,615	+182
II. Provincial establishment . .	21,048	18,130	—2,918
Total .	39,481	36,745	—2,736

Owing to suspension of work in the 24-Pergunnahs, the charges under Provincial Establishment were reduced.

6.—Stamp.

	1884-85.	1886-86.	Difference.
	₹	₹	₹
22. Expenditure	4,67,327	4,92,429	+25,102

(F. R. A., 1884-85, page 38; 1885-86, page 34.) One-half Imperial and one-half Provincial. The following comparison gives the details of the increase under this head :—

	1884-85.	1885-86.	Difference.
	₹	₹	₹
23. Expenditure	4,67,327	4,92,429	+25,102

(F. R. A., 1884-85, page 38; 1885-86, page 34.) One-half Imperial and one-half Provincial.

The following comparison gives the details of the increase under this head:—

	1884-85.	1885-86.	Difference.
	R	R	R
1. Superintendence . . .	77,276	77,622	+346
2. Charges for the sale of general stamps	83,297	83,437	+140
3. Charges for the sale of court-fee stamps	1,21,319	1,25,039	+3,720
4. Discount on plain paper . . .	10,544	10,791	+247
5. Stamp paper supplied from Central Stores	1,74,891	1,95,540	+20,649
TOTAL .	4,67,327	4,92,429	+25,102

Larger expenditure is due to the increased sales of stamps, which gives a corresponding increase on the receipt side.

The expenditure for five years in thousands of rupees has been as follows:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
4,24	4,28	4,41	4,67	4,92

7.—Excise.

	1884-85.	1885-86.	Difference.
	R	R	R
24. Expenditure	2,88,668	3,22,640	+33,972

(F. R. A., 1884-85, page 39; 1885-86, page 35.) One-half Imperial and one-half Provincial.

The increase of R33,972 over the figures of the accounts of the past year, is accounted for by the fact that a special provision of R1,03 was made to give effect to the recommendation of the Excise Commission, which was partially carried out.

The following figures compare expenditure under this head for five years in thousands of rupees:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
2,73	2,68	2,72	2,88	3,23

8.—Provincial Rates.

	1884-85.	1885-86.	Difference.
	R	R	R
25. Expenditure	2,34,253	2,06,752	—27,501

(F. R. A., 1884-85, page 40; 1885-86, page. 36.) This head is entirely Local.

The service of processes on parties are no longer charged under this head, hence there is a decrease of R27,501 as shown above. Such charges are now shown under "Advances" of the Incorporated Local Fund till recovered from the parties on whom the processes are served.

The charges for five ysars since 1881-82 have been as follow in thousands of rupees:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
2,32	2,35	2,69	2,34	2,07

9.—Customs.

	1884-85.	1885-86.	Difference.
	₹	₹	₹
26. Expenditure	4,98,143	4,90,157	—7,986

(F. R. A., 1884-85, page 42; 1885-86, page 37.) The details of the decrease in each locality are as follow:—

	1884-85.	1885-86.	Difference.
	₹	₹	₹
1. Calcutta	4,56,714	4,50,279	—6,435
2. Balasore	9,434	8,373	—1,061
3. Chittagong	22,479	22,073	—406
4. Cuttack	7,113	6,976	—137
5. Dacca	718	755	+37
6. Pooree	1,685	1,701	+16
TOTAL .	4,98,143	4,90,157	—7,986

The decrease is due to the fact that the payment of ₹8,000 incurred in 1884-85 for the construction of new boats for the Calcutta Customs Patrol Preventive Service, was not required in 1885-86.

The charges under this head for five years have been as follow in thousands of rupees:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
₹	₹	₹	₹	₹
6,86	5,58	4,86	4,98	4,90

The charge under this head is wholly Provincial.

10.—Assessed Taxes.

	1884-85.	1885-86.	Difference.
	₹	₹	₹
27. Expenditure	93,894	90,433	—3,461

(F. R. A., 1884-85, page 43; 1885-86, page 39.) One-half Imperial and one-half Provincial.

The decrease is due mainly to savings in the establishment. The expenditure for five years in thousands of rupees has been as follows:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
₹	₹	₹	₹	₹
96	95	97	94	90

11.—Forest.

	1884-85.	1885-86.	Difference.
	₹	₹	₹
28. Expenditure	4,11,326	3,70,370	—40,956

(F. R. A., 1884-85, page 45; 1885-86, page 41.) One-half Imperial and one-half Provincial. The decrease of ₹40,956 is explained thus:—

	1884-85.	1885-86.	Difference.
	₹	₹	₹
1. Conservancy Establishment .	2,08,907	1,51,003	—57,904
2. Establishment	2,02,419	2,19,367	+16,948
TOTAL .	4,11,326	3,70,370	—40,956

The decrease under the first head is owing to accrued savings under the heads "VI.—Live Stock, Stores, Tools and Plants" and "VII.—Communica-

tions and Buildings." The increase under the other head was caused by the return from leave of two superior officers and by the continuance of the higher rate of acting allowance allowed to the Conservator. The expenditure for last five years is shown here in thousands of rupees :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
3,95	3,82	3,88	4,11	3,70

12.—Registration.

	1884-85.	1885-86.	Difference.
	R	R	R
29. Expenditure	5,93,484	6,01,369	+7,885

(F. R. A., 1884-85, page 46; 1885-86, page 42.) One-half Imperial and one-half Provincial. The charges are sub-divided thus :—

	1884-85.	1885-86.	Difference.
	R	R	R
1. Superintendence	61,732	67,283	+5,551
2. District charges	4,97,070	4,99,889	+2,819
3. Land Registration charges . .	34,682	34,197	—485
TOTAL .	5,93,484	6,01,369	+7,885

Under the first minor head the increase is owing to the return of the permanent incumbent of the office of Inspector-General of Registration. The increase under District Charges is due mainly to larger commission earned by the Sub-Registrars, owing to the extension of the operations of the department. The slight decrease under "Land Registration Charges" is the result of retrenchment ordered by the Government of India.

The following figures compare the expenditure of the department for the last five years in thousands of rupees : —

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
5,60	5,55	5,58	5,93	6,01

Section B.—Interest.

XII.—Interest.

	1884-85.	1885-86.	Difference.
	R	R	R
30. *Receipts*—Imperial . . .	6,15,428	7,46,813	+1,31,385
Provincial . . .	74,242	73,340	—902
Local	46,961	55,182	+8,221
TOTAL .	7,36,631	8,75,335	+1,38,704

F. R. A., 1884-85, page 85 ; 1885-86 pages 46 & 47). The minor heads comprising the above major head are as follow :—

	1884-85.	1885-86.	Difference.
Imperial—	R	R	R
Interest on loans to Municipalities and other public bodies . .	5,88,493	7,05,295	+1,16,802
„ on advances and loans to Native States or private individuals	25,827	40,489	+14,662
„ on arrears of revenue . .	56	21	—35
Miscellaneous	1,052	1,009	—43
Total carried over	6,15,428	7,46,814	+1,31,386

	1884-85.	1885-86.	Difference.
	R	R	R
Total imperial brought over .	6,15,428	7,46,814	+1,31,386
Provincial—			
Interest on Government securities .	18,808	15,340	—3,468
Miscellaneous	55,434	57,999	+2,565
TOTAL .	74,242	73,339	—903
Local—			
Miscellaneous	46,961	55,182	+8,221
GRAND TOTAL .	7,36,631	8,75,335	+1,38,704

The large increase under the first minor head is due to the payment of arrear interest by the Calcutta Port Trust. Under the second minor head the increase was caused by a special recovery on account of Dankuni drainage scheme. The increase under "Local" is also due to the collection of interest which had fallen in arrear in the previous year owing to scanty crops.

The following figures indicate the receipts for five years in thousands of rupees :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
7,60	8,47	8,25	7,37	8,75

Section B.—Interest.

	1884-85.	1885-86.	Difference.
	R	R	R
31. Expenditure	2,17,829	1,75,627	—42,202

The difference is the net result of the following two heads :—

	1884-85.	1885-86.	Difference.
	R	R	R
13. Interest on Ordinary Debt—			
Government of India Stock Notes .	8,527	9,059	+532
14. Interest on other Obligations—			
On Presidency Savings Bank Deposits	1,05,699	1,03,282	—2,417
„ District Savings Bank . .	95,756	47,627	—48,129
„ State Railway Provident Institute .	6,694	10,739	+4,045
„ Land Revenue Collections refunded .	1	3,574	+3,573
„ Compensation for land taken up for public purposes . . .	367	1,266	+899
„ Law Charges	...	...	...
„ Miscellaneous Accounts . .	785	80	—705
TOTAL .	2,17,829	1,75,627	—42,202

The entire expenditure under Interest is an Imperial charge. The decrease in the payment of interest on Presidency and District Savings Bank, as shown under the second head, is owing to the gradual transfer of accounts to Post Office Savings Bank under Resolution, No. 33, dated the 4th January 1886, of the Government of India of the Department of Finance and Commerce.

Section C.—Post Office, Telegraph, &c.

	1884-85.	1885-86.	Difference.
	R	R	R
32. Receipt	16,034	12,492	—3542
Expenditure	3,26,680	3,30,940	+4,260

The receipt comprises the following heads :—

	1884-85.	1885-86.
	R	R
XII. Post Office	16,012	12,442
XIII. Telegraph	22	50
TOTAL .	16,034	12,492

The receipts under XII. Post Office are entirely local, being fees for Gurjat Mehal Dak Service and Miscellaneous Zemindari Dak Receipts. (F. R. A., 1884-85, page 50; 1885-86, page 54). Under XIII. Telegraph the receipts are on account of the small telegraph line from Hookeytollah to False Point Light house. (F. R. A., 1884-85, page 52, 1885-86, page 56).

	1884-85	1885-86.
	R	R
33. *Expenditure* :—		
15. Post Office (Local)	3,25,725	3,30,297
16. Telegraph (Provincial). . . .	955	643
TOTAL .	3,26,680	3,30,940

Section D.—Civil Departments.

34. *Receipts by Civil Departments.*

PRINCIPAL HEADS OF REVENUE.		1884-85.					1885-86.			
		Imperial.	Provincial.	Local.	Total.		Imperial.	Provincial.	Local.	Total.
XVI. Law and Justice .	...	...	14,83,220	...	14,83,220	...	...	15,27,636	...	15,27,636
XVII. Police . .	...	...	6,95,862	...	6,95,862	...	...	6,90,626	...	6,90,626
XVIII. Marine . .	...	...	7,71,644	...	7,71,644	...	...	8,50,999	...	8,50,999
XIX. Education . .	...	...	5,23,556	...	5,23,556	...	...	5,24,306	...	5,24,306
XX. Medical . .	...	...	1,48,262	...	1,48,262	...	...	1,46,276	...	1,46,276
XXI. Scientific and other Minor Departments.	...	...	1,55,519	20,385	1,75,904	...	...	1,17,983	29,220	1,47,203
TOTAL .	...	...	37,78,063	20,385	37,98,448	...	...	38,57,826	29,220	38,87,046

The receipts under the first five heads of this Section are entirely Provincial. The local portion of the receipts under the sixth head appertains to the Inland Labour Transport Fund. The decrease and increase under these heads are noted below :—

			R
Law and Justice . .	+44,416	Education . . .	+750
Police	−5,236	Medical . . .	−1,986
Marine . . .	+79,355	Minor Departments .	−28,701

The chief increase occurs under Marine in pilotage receipts owing to the partial revival of trade in the ports of Calcutta, and the chief decrease occurs under Minor Departments, the low price of quinine having affected the demand for cinchona febrifuge.

XVI.—Law and Justice.

	1884-85.	1885-86.	Difference.
	R	R	R
35. Receipts	14,83,220	15,27,636	+44,416

The following detailed comparison explains the increase :—

	1884-85.	1885-86.	Difference.
	R	R	R
Sale proceeds of unclaimed and intestate property . . .	47,618	31,633	−15,985
Court fees realised in cash . .	15,555	18,613	+3,058
General fees, fines and forfeitures .	6,60,295	6,64,520	+4,225
Pleadership Examination Fees .	20,039	13,683	−6,356
Miscellaneous	10,996	12,421	+1,425
Jails	7,28,717	7,86,766	+58,049
TOTAL .	14,83,220	15,27,636	+44,416

The increase under Jail Manufactures is prominent. The steady increase in the receipt from year to year indicates the growing appreciation of the people for jail manufactures, as well as greater activity in the manufacturing department of jails. There has been a large decrease in the receipts from the disposal of unclaimed and intestate property, but these receipts from their very nature fluctuate very much. The decrease in Pleadership Examination fees due to the introduction of the new system of examination noticed first in 1884-85, has been going on in 1885-86 and is due to the same cause. The receipts for the last five years in thousands of rupees have been as follows :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
17,16	16,70	14,10	14,83	15,27

XVII.—Police.

		1884-85.	1885-86.	Difference.
		R	R	R
36.	Receipts	6,95,862	6,90,626	—5,236
	Police supplied to private persons .	15,986	13,954	—2,032
	Village Police	1,04,628	92,502	—12,126
	Fees, fines and forfeitures . .	4,75,511	4,97,691	+22,180
	Superannuation receipts . .	3,522	2,701	—821
	Miscellaneous	96,215	83,778	—12,437
	TOTAL .	6,95,862	6,90,626	—5,236

The receipts on account of steam boiler inspections in the shape of fees and travelling allowance amounted to R38,259 in 1885-86, against R15,652 in 1884-85. The cattle-pound receipts also show a slight improvement. This explains the increase under "Fees, Fines and Forfeitures." There has been slight decrease under the other heads except "Miscellaneous," in which the relatively large decrease is accounted for by the fact that in 1884-85, R15,508 were realised on account of cash recoveries of previous years against R4,103 in 1885-86.

The receipts for the last five years are quoted below in thousands of rupees) :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
5,23	4,86	5,63	6,96	6,91

XVIII.—Marine.

		1884-85.	1885-86.	Difference.
		R	R	R
37.	Receipts	7,71,644	8,50,999	+79,355

The receipts under the minor heads are compared below :—

	1884-85.	1885-86.	Difference.
	R	R	R
Registration and other fees . .	27,133	26,858	—275
Sale proceeds of stores . .	947	1,735	+788
Pilotage receipts . . .	7,24,190	8,02,453	+78,263
Miscellaneous	19,374	19,953	+579
TOTAL .	7,71,644	8,50,999	+79,355

The increase occurs under "Pilotage Receipts," but the figures for 1884-85 were unusually low owing to the depression of trade. A larger number of ships have visited the ports in 1885-86, but the increase does not bring up the amount of pitolage receipts to its normal magnitude, as will be seen from a comparison of the five years' figures quoted below :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
10,82	9,52	8,96	7,72	8,51

XIX.—Education.

	1884-85.	1885-86.	Difference.
	R	R	R
38. Receipts	5,23,556	5,24,306	+750

The detailed comparison is given below :—

	1884-85.	1885-86.	Difference.
	R	R	R
Fees, Government Colleges .	1,42,309	1,18,872	—23,437
" " Schools . .	3,35,023	3,46,823	+11,800
Contributions	22,206	25,794	+3,588
Sale proceeds of books . .	159	...	—159
Income from endowments . .	7,857	5,013	—2,844
Miscellaneous	16,002	27,804	+11,802
TOTAL .	5,23,556	5,24,306	+750

The receipts under the first head are falling off from year to year due to the opening of private colleges, of which several have been opened in Calcutta and one in Dacca. Fees of Government schools, however, show some improvement.

XX.—Medical.

	1884-85.	1885-86.	Difference.
	R	R	R
39. Receipts	1,48,262	1,46,276	—1,986

(F. R. A., 1884-85, page 77 ; 1885-86, page 81). The difference shown above is explained fully by analysing the receipts under the following sub-heads :—

	1884-85.	1885-86.	Difference.
	R	R	R
Medical College fees . . .	20,374	22,776	+2,402
Hospital receipts . . .	64,092	63,714	—378
Lunatic Asylum receipts . .	29,457	26,232	—3,225
Medicines sold by Civil Surgeons .	100	1	—99
Contributions	30,000	30,000	...
Miscellaneous	4,239	3,553	—686
TOTAL .	1,48,262	1,46,276	—1,986

The falling-off in Lunatic Asylum receipts was due to the decrease in fees realised from paying patients.

The receipts for five years in thousands of rupees are as follow:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
1,36	1,33	1,42	1,48	1,46

XXI.—Scientific and other Minor Departments.

	1884-85.	1885-86.	Difference.
	R	R	R
40. Receipts	1,75,904	1,47,202	—28,702

(F. R. A., 1884-85, page 80; 1885-86, page 84). The following distribution shows how the difference arises:—

	1884-85.	1885-86.	Difference.
	R	R	R
Botanical and other public garden receipts	1,846	2,303	+457
Government bull and stallion .	617	...	—617
Cinchona plantations . . .	1,22,932	94,760	—28,172
Exhibitions and fairs . . .	798	8,434	+7,636
Examination fees . . .	1,050	1,680	+630
Emigration fees . . .	27,422	10,618	—16,804
Miscellaneous	854	188	—666
Inland Labour Transport . .	20,385	29,219	+8,834
TOTAL .	1,75,904	1,47,202	—28,702

The reduction under this head is on account of less demand in the local market for cinchona febrifuge, which has been displaced by quinine imported from England and sold cheap. The emigration fees also fell owing to the imported labour having been diverted to Assam and other Indian plantations under the advantages afforded under Act I of 1882.

The increase under the head "Exhibitions and Fairs" is due to a special receipt on account of the Indo-Colonial Exhibition.

The receipts for the last five years under this major head are shown below in thousands of rupees:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
2,86	2,36	3,00	1,76	1,47

41. Section D.—Salaries and Charges of Civil Departments.

	1884-85.				1885-86.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
	R	R	R	R	R	R	R	R
18. General Administration . . .	2,75,925	16,05,594	1,31,782	20,13,301	2,63,744	15,82,357	1,36,309	19,82,410
19. Law and Justice .	...	94,09,177	...	94,09,177	...	97,39,426	...	97,39,426
20. Police . . .	26,386	48,02,147	...	48,28,533	70,753	47,94,558	...	48,65,311
21. Marine . . .	...	8,47,151	...	8,47,151	...	8,29,071	...	8,29,071
22. Education . .	...	34,00,405	...	34,00,405	...	32,94,533	...	32,94,533
23. Ecclesiastical .	2,14,041	...	...	2,14,041	1,98,986	...	...	1,98,986
24. Medical . .	...	14,56,187	2,578	14,58,765	...	14,39,011	731	14,39,742
25. Political . .	40,631	...	...	40,631	29,404	...	...	29,404
26. Scientific and other Minor Departments	6,700	3,50,866	73,136	4,30,702	6,200	3,54,230	28,363	3,88,793
TOTAL .	5,63,683	2,18,71,527	2,07,496	2,26,42,706	5,69,087	2,20,33,186	1,65,403	2,27,67,676

	1884-85.	1885-86.	Difference.
	R	R	R
42. *Expenditure.*—Imperial	5,63,683	5,69,087	+5,404
Provincial .	2,18,71,527	2,20,33,186	+1,61,659
Local . .	2,07,496	1,65,403	−42,093
TOTAL .	2,26,42,706	2,27,67,676	+1,24,970

The difference consists of the figures given below under the several major heads:—

	Difference.
	R
18. General Administration	−30,891
19. Law and Justice	+3,30,249
20. Police	+36,778
21. Marine	−18,080
22. Education	−1,05,872
23. Ecclesiastical	−15,055
24. Medical	−19,023
25. Political	−11,227
26. Minor Departments	−41,909
. TOTAL . .	+1,24,970

18.—General Administration.

	1884-85.	1885-86.	Difference.
	R	R	R
43. *Expenditure*—Imperial . .	2,75,925	2,63,744	—12,181
Provincial . .	16,05,594	15,82,357	—23,237
Local . . .	1,31,782	1,36,309	+4,527
TOTAL .	20,13,301	19,82,410	—30,891

(F. R. A., 1884-85, page 62; 1885-86, page 66.)

The distribution of the difference under the minor heads is as follows:—

	1884-85.	1885-86.	Difference.
	R	R	R
Imperial—			
1. Civil Offices of Account and Audit.	2,61,556	2,49,375	—12,181
2. Allowances to Banks . .	14,369	14,369	...
Provincial—			
3. Lieutenant-Governor . .	96,000	95,034	—966
4. Staff and household of ditto .	27,664	27,345	—319
5. Tour Expenses . . .	88,449	84,525	—3,924
6. Legislative Council . . .	25,188	19,548	—5,640
7. Civil Secretariat . . .	4,27,420	4,42,670	+15,250
8. Board of Revenue . . .	2,69,335	2,56,172	—13,163
9. Commissioners . . .	5,41,751	5,28,630	—13,121
10. Provincial Establishment in Imperial Offices.	1,29,787	1,28,433	—1,354
Local—			
11. Local Fund Establishments .	1,31,782	1,36,309	+4,527
TOTAL .	20,13,301	19,82,410	—30,891

Civil Offices of Account and Audit.—The decrease is on account of the savings in house-rent owing to the removal of the Office of the Accountant General to the new Treasury Buildings.

Civil Secretariat.—The increase is due to the entertainment of additional clerks and to periodical increments of progressive salaries.

The charges for five years in thousands of rupees are as follow:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
18,28	18,97	19,66	20,13	19,82

19.—Law and Justice.

	1884-85.	1885-86.	Difference.
	R	R	R
44. Expenditure	94,09,177	97,39,426	+3,30,249

(F. R. A., 1884-85, page 66; 1885-86, page 70.)

The difference is analysed below under the minor heads comprised in this major head:—

	1884-85.	1885-86.	Difference.
	R	R	R
High Court Judges . . .	10,86,927	11,94,273	+1,07,346
Law Officers	2,56,184	2,73,349	+17,165
Coroner's Court	12,720	13,172	+452
Justices of Peace . . .	51,809	56,229	+4,420
Civil and Sessions Courts . .	37,48,049	38,22,725	+74,676
Courts of Small Causes . .	2,91,425	2,98,163	+6,738
Criminal Courts	20,35,865	20,75,143	+39,278
Jails	16,77,397	17,43,157	+65,760
Pleadership Examination charges .	9,699	8,753	—946
Sub-divisional establishments .	1,12,095	1,21,104	+9,009
Refunds	1,24,607	1,33,358	+8,751
Recorder's Courts . . .	2,400	...	—2,400
TOTAL .	94,09,177	97,39,426	+3,30,249

High Court Judges.—The increase in 1885-86 is due to the fact that in 1885-86 this head includes the salaries of three Additional Judges for the whole year against a similar charge for the latter part only of the previous year.

Civil and Sessions Courts.—The appointment of an Additional Judge in the 24-Pergunnahs and 13 Additional Munsiffs throughout the Province was the cause of increase of expenditure in 1885-86 over that of the previous year.

Jails.—The increase is on account of larger expenditure in District and Central Jails.

The difference under Jails can be explained more fully by comparison of the figures against the sub-heads:—

	1884-85.	1885-86.	Difference.
	R	R	R
Superintendence	60,707	62,149	+1,442
Presidency Jails	74,800	81,250	+6,450
District Jails	4,83,240	5,27,244	+44,004
Central Jails	3,54,607	3,91,707	+37,100
Lock-ups	1,05,020	96,198	—8,822
Schools of Industry	36,727	45,814	+9,087
Jail Manufactures	5,62,296	5,38,795	—23,501
TOTAL .	16,77,397	17,43,157	+65,760

The expenditure for five years under the major head "Law and Justice" is in thousands of rupees as follows :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
90,12	92,77	93,18	94,09	97,39

20.—Police.

	1884-85.	1885-86.	Difference.
	R	R	R
45. Expenditure	48,28,533	48,65,311	+36,778

(F. R. A., 1884-85, page 69; 1885-86, page 73).

The analysis of the difference gives the following result :—

	1884-85.	1885-86.	Difference.
	R	R	R
Presidency Police	2,98,737	2,94,319	—4,418
Superintendence	1,23,893	1,08,618	—15,275
District Executive Force	39,92,372	39,86,380	—5,992
Municipal Police	29,450	31,583	+2,133
Village Police	1,07,988	1,21,696	+13,708
Special Police	1,75,698	1,84,896	+9,198
Cattle Trespass Establishments . .	28,698	28,101	—597
Steam Boiler Inspection Establishments	14,871	15,371	+500
Refunds	3,723	3,529	—194
State Railway Police, Imperial . .	26,386	70,753	+44,367
Railway Police, Provincial . .	26,717	13,081	—13,636
Salt Preventive Establishment . .	...	6,984	+6,984
TOTAL .	48,28,533	48,65,311	+36,778

The decrease under the head "Superintendence" as compared with the previous year is on account of the appointment of an officer on a lower rate of salary. The increase under "Village Police" is covered partially by the increased receipts under that head. These transactions were formerly shewn under Deposits.

The following figures indicate in thousands of rupees the charges for five years :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
41,05	44,61	45,86	48,29	48,65

21.—Marine.

	1884-85.	1885-86.	Difference.
	R	R	R
46. Expenditure	8,47,151	8,29,071	—18,080

(F. R. A., 1884-85, page 73; 1885-86, page 77.)

The difference is analised below :—

	1884-85.	1885-86.	Difference.
	R	R	R
State Yacht Establishment . .	1,284	1,284	...
Building and Repair of Ships (Personal) .	23,817	22,187	—1,630
Ditto ditto (Material)	55,645	41,557	—14,088
Victuals of officers and men afloat .	11,120	12,713	+1,593
Coal and other fuel	13,039	12,576	—463
Miscellaneous	37,064	33,936	—3,128
Pilotage, Pilot Establishments and Vessels	5,87,212	6,12,320	+25,108
Marine Establishments	68,325	61,427	—6,898
Refunds	53	1,904	+1,851
Subsidies to Steam Boat Companies .	49,583	29,167	—20,416
Purchase of Ships and Vessels . .	9		—9
TOTAL .	8,47,151	8,29,071	—18,080

The increase in Pilotage charges is due to the partial revival of trade and is balanced by the increased receipts. The decrease in subsidies paid to Steam Boat Companies in 1885-86 is due to the fact that the charge in that year represents 11 months' allowance to Messrs. Macneil & Co., on account of steam service between Dhubri and Dibrugarh, whereas the charge in 1884-85 represents 17 months' subsidy for the same service.

The charges for five years in thousands of rupees are as follow :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
10,58	9,51	8,69	8,47	8,29

22.—Education.

		1884-85.	1885-86.	Difference.
		R	R	R
47.	Expenditure . . .	34,00,405	32,94,533	—1,05,872

(F. R. A., 1884-85, p. 75 : 1885-86, p. 79.)

The following is an analysis of the difference :—

	1884-85.	1885-86.	Difference.
	R	R	R
Direction	77,135	53,270	—23,865
Inspection	4,20,375	4,48,045	+27,670
Government Colleges . .	5,63,374	4,79,621	—83,753
Government Schools . .	5,71,194	8,11,973	+2,40,779
Girls' Schools . . .	21,392	...	—21,392
Boarding Schools . . .	34,954	...	—34,954
Normal Schools . . .	67,142	...	—67,142
Technical Schools . . .	48,813	...	—48,813
Scholarships . . .	1,80,260	1,76,247	—4,013
Prizes	4,124	...	—4,124
Grants for Literature . .	15,927	...	—15,927
Grants-in-aid . . .	13,78,673	12,87,926	—90,747
Miscellaneous . . .	14,274	31,029	+16,755
Refunds	2,768	6,422	+3,654
TOTAL .	34,00,405	32,94,533	—1,05,872

The increase under "Inspection" is due to the appointment of two additional Inspectors in the province, and increase in Salaries, and Travelling Allowances. The increase under Government Schools is balanced by saving under other heads caused by the change of classification in accounts. The decrease in Government Colleges and Grants-in-aid was the effect of the abolition of the Law Classes of the Presidency College and the absence of senior officers on furlough.

The charges for five years in thousands of rupees are as follow :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
28,09	30,16	31,55	34,00	32,95

23.—Ecclesiastical.

		1884-85.	1885-86.	Difference.
		R	R	R
48.	Expenditure	2,14,041	1,98,986	—15,055

(F. R. A., 1884-85, p. 76: 1885-86, p. 80.)

	1884-85.	1885-86.	Difference.
	R	R	R
Establishments	2,02,440	1,87,619	−14,821
Cemeteries	5,226	5,142	−84
Miscellaneous	6,375	6,225	−150
TOTAL	2,14,041	1,98,986	−15,055

The decrease under the first minor head is due to the absence of senior chaplains on leave.

The expenditure for the last five years under this head is as follows:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
2,03	1,95	2,04	2,14	1,99

24.—Medical.

		1884-85.	1885-86	Difference.
		R	R	R
49. *Expenditure.*—Provincial		14,56,187	14,39,011	−17,176
Local		2,578	731	−1,847
TOTAL		14,58,765	14,39,742	−19,023

(F. R. A., 1884-85, p. 77: 1885-86, p. 81). The analysis of the difference gives the following results against the minor heads comprised in this major head:—

	1884-85.	1885-86.	Difference.
	R	R	R
Medical Establishments	4,98,954	4,62,719	−36,235
Vaccination	1,34,476	1,43,034	+8,558
Hospitals and Dispensaries	3,81,528	3,95,078	+13,550
Sanitary Commissioner	39,811	40,656	+845
Grants for medical purposes	48,233	45,752	−2,481
Medical Schools and Colleges	2,35,476	2,34,071	−1,405
Lunatic Asylums	1,14,328	1,12,821	−1,507
Chemical Examiners	3,076	4,688	+1,612
Refunds	305	192	−113
Local	2,578	731	−1,847
TOTAL	14,58,765	14,39,742	−19,023

The decrease under the first minor head is accounted for by the absence of senior officers on leave and their appointments held by officers of lower grades. The increase under the second and third minor heads is due to the entertainment of additional establishment and providing accommodation for patients in the Campbell Hospital.

25.—Political.

	1884-85.	1885-86.	Difference.
	R	R	R
50. Expenditure	40,631	29,404	11,227

(F. R. A., 1884-85, p. 79: 1885-86, p. 83). How the difference distributed against the minor heads is shown below:—

	1884-85.	1885-86.	Difference.
	R	R	R
Political Agents	9,093	5,554	−3,539
Entertainment of Envoys and Chiefs	192	5,865	+5,673
Darbar presents and allowances to Vakils	22,607	10,348	−12,259
Refugees and State prisoners . .	...	849	+849
Miscellaneous	8,739	6,788	−1,951
TOTAL .	40,631	29,404	−11,227

The expenditure on Political Establishment and Darbar presents in 1884-85 was larger. The expenditure on the latter head was incurred mostly in Calcutta. The increase under the second head is apparent and not real as the expenditure under this head in 1884-85 was erroneously adjusted under the third head.

The charges for the last five years in thousands of rupees are represented below:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
20	26	32	41	29

26.—Minor Departments.

	1884-85.	1885-86.	Difference.
	R	R	R
51. Expenditure	4,30,702	3,88,793	−41,909

(F. R. A., 1884-85, p. 81: 1885-86, p. 85.)

The difference is explained fully by the following details:—

	1884-85.	1885-86.	Difference.
	R	R	R
Imperial—			
Meteorological Department .	6,700	6,200	−500
Provincial—			
Povincial Museums	12,586	12,622	+36
Donations to Scientific Societies .	8,300	12,920	+4,620
Agricultural Department . .	4,345	11,470	+7,125
Cinchona plantations . .	1,15,348	1,04,182	−11,166
Public exhibitions and fairs .	55,463	46,669	−8,794
Government bull and stallion charges	1,670	52	−1,618
Botanical and other gardens .	1,03,595	1,02,462	−1,133
Emigration	23,599	22,991	−608
Census	1,909	1,683	−226
Statistical memoirs . . .	1,555	20,404	+18,849
Traffic registration . . .	17,300	15,758	−1,542
Examinations	2,462	2,757	+295
Miscellaneous	113	...	−113
Experimental factories . .	2,564	...	−2,564
Refunds	57	260	+203
Local—			
Inland labour transport . .	37,756	28,233	−9,523
Refunds	35,380	130	−35,250
TOTAL .	4,30,702	3,88,793	−41,909

"Cinchona plantations."—The decrease under this minor head is due to reductions in establishment.

"Agricultural Department."—The increase was on account of the salaries of officers employed in the Department.

"Statistical memoirs."—The increase under this head was due to special charges.

The charges in thousands of rupees for the last five years have been as follow :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
10,22	4,00	4,48	4,31	3,89

52. Section E.—Miscellaneous.

		1884-85.					1885-86.			
		Imperial.	Provincial.	Local.	TOTAL.		Imperial.	Provincial.	Local.	TOTAL.
XXII.—Receipts in aid of Superannuations . .	...	2,522	75,347	...	77,869	...	1,57,345	52,648	...	2,09,993
XXIII.—Stationery and Printing .	...	...	1,20,715	...	1,20,715	...	...	1,93,965	...	1,93,965
XXIV.—Gain by Exchange .	...	...	...	...	...	...	...	...	...	...
XXV.—Miscellaneous	...	74,729	7,14,621	2,67,651	10,57,001	...	1,17,617	6,07,554	1,58,627	8,83,798
TOTAL .	...	77,251	9,10,683	2,67,651	12,55,585	...	2,74,962	8,54,167	1,58,627	12,87,756

The details of the above are :—

XXII.—Receipt in Aid of Superannuation.

		1885-86.	Difference.
	R	R	R
53. *Receipts*—Imperial . . .	38,395	1,57,345	+1,18,950
Provincial . . .	61,669	52,647	—9,022
TOTAL .	1,00,064	2,09,992	+1,09,928

(F. R. A., 1884-85, p. 89 : 1885-86, p. 91.)

An analysis of the difference will explain it more fully :—

	1884-85.	1885-86.	Difference.
	R	R	R
Imperial—			
Military Orphan Fund . .	34,555	13,623	—20,932
Indian Civil Service Family Pension .	3,840	4,098	+258
Bengal Civil Fund . . .	...	1,39,624	+1,39,624
Provincial—			
Native Members of Covenanted Civil Service	1,246	1,214	—32
Contributions for Pensions, &c. .	60,423	51,434	—8,989
TOTAL .	1,00,064	2,09,993	+1,09,929

The increase under this head is nominal as the large figure against "Bengal Civil Fund" represents book transfer.

The receipts for the last five years in thousands of rupees are as follow :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
83	73	78	1,00	2,10

XXIII.—Stationery and Printing.

	1884-85.	1885-86.	Difference.
	R	R	R
54. Receipts . . .	1,08,493	1,93,965	+85,472

The details of this head are as follow :—

	1884-85.	1885-86.	Difference.
	R	R	R
Stationery Receipts . . .	24,893	54,468	+29,575
Sale of Gazettes, &c. . . .	45,606	57,004	+11,398
Other Press Receipts . . .	37,994	82,493	+44,499
TOTAL .	1,08,493	1,93,965	+85,472

(F. R. A., 1884-85, p. 91: 1885-86, p. 93.)

The increase under the first two heads is due to the greater quantity of materials supplied to Municipalities, Local Fund Committees and private individuals, and under the third head, to the sale of rent receipt forms introduced under the Bengal Tenancy Act.

The receipts for five years in thousands of rupees are noted below :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
1,22	1,47	1,21	1,08	1,94

XXV.—Miscellaneous.

	1884-85.	1885-86.	Difference.
	R	R	R
55. *Receipts*—Imperial . . .	1,70,440	1,17,617	—52,823
Provincial . .	8,36,682	6,07,553	—2,29,129
Local . . .	1,73,331	1,58,627	—14,704
TOTAL .	11,80,453	8,83,797	—2,96,656

(F. R. A. 1884-85, p. 93: 1885-86, p. 96.)

The following figures represent the receipts for two years against the minor heads of which this major head of accounts is composed :—

	1884-85.	1885-86.	Difference.
	R	R	R
Imperial—			
(*a*) Premium on bills . . .	64,369	49,800	—14,569
(*b*) Unclaimed bills . . .	645	801	+156
(*c*) Extraordinary items . . .	71,390	13,861	—57,529
(*d*) One per cent. charge on stores for Provincial and Local Funds and Productive Public Works .	34,036	53,155	+19,119
Total Imperial carried over .	1,70,440	1,17,617	—52,823

Total Imperial brought over	1,70,440	1,17,617	—52,823
Provincial—			
(*a*) Unclaimed deposits	4,40,957	2,65,111	—1,75,846
(*b*) Treasure trove	25	44	+19
(*c*) Sale proceeds of Darbar presents	15,006	2,662	—12,344
(*d*) Ditto old stores	34,213	34,058	—155
(*e*) Rents	23,431	21,133	—2,298
(*f*) Miscellaneous fees, &c.	1,05,601	1,25,506	+19,905
(*g*) Miscellaneous	2,09,335	129,680	—79,655
(*h*) Sale of lands and houses	8,114	134	—7,980
(*i*) Fees for Government audit	...	29,225	+29,225
TOTAL	8,36,682	6,07,553	—2,29,129
Local—			
(*a*) Rents	11,801	...	—11,801
(*b*) Miscellaneous fees, &c.	75,876	77,416	+1,540
(*c*) Miscellaneous	85,654	81,211	—4,443
TOTAL	1,73,331	1,58,627	—14,704
GRAND TOTAL	11,80,453	8,83,797	—2,96,656

"Premium on bills."—The receipts under this head fell owing to smaller demands for bills on Assam' Treasuries, notwithstanding the efforts made to invite larger drawings by reducing the rate of premium.

"Extraordinary items."—The decrease is nominal, as correct classification of receipts in accounts reduces the figures under this head by swelling those under other heads. Besides the recovery of R57,000 from the Port Canning Estate in the former year accounts for the differenc

"Unclaimed deposits." The receipts of the year fell off and the larger refunds made reduced the amounts credited net in accounts.

"Sale proceeds of Darbar presents."—There is also a corresponding decrease on the charge side, and therefore as regards the net result, it is nominal.

"Miscellaneous."—The decrease is due to the larger receipts under this head in the former year on account of the recoveries for "Survey expenses and charges for advertising the sale of waste lands" and law charges other than those in pauper suits; and to the "Fees for Government audit" which have been adjusted separately in 1885-86.

The receipts for the last five years in thousands of rupees have been as follow:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
9,80	8,02	10,57	11,80	8,84

Section E.—Miscellaneous Civil Charges.

		1884-85.	1885-86.	Difference.
		R	R	R
56. *Expenditure.*—Imperial		17,52,601	17,78,260	+25,659
Provincial		26,83,155	28,04,916	+1,21,761
Local		63,522	65,487	+1,965
TOTAL		44,99,278	46,48,663	+1,49,385

This general head is divided into "Pensions," "Stationery and Printing" and "Miscellaneous" and the charges under each division are shown below.

27.—Territorial and Political Pensions.

57. The charges under this head are borne wholly by the Imperial Government:—

	1884-85.	1885-86.	Difference.
	R	R	R
Expenditure	10,17,742	10,05,975	—11,767

(F. R. A., 1884-85, p. 87 : 1885-86, p. 89.)

The charges for five years are in thousands of rupees as follow:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
10,07	10,64	10,44	10,17	10,06

28.—Civil Furlough and Absentee Allowances.

58. This head is also Imperial and the charges under it are compared below:—

	1884-85.	1885-86.	Difference.
	R	R	R
Expenditure	3,3574	26,424	—7,150

29.—Superannuation Allowances and Pensions.

		1884-85.	1885-86.	Difference.
		R	R	R
59.	*Expenditure*—Imperial . .	...	12,785	+12,785
	Provincial . .	11,99,258	12,39,271	+40,013
	Local . . .	253	337	+84
	TOTAL .	11,99,511	12,52,393	+52,882

(F. R. A. 1884-85, p. 90 : 1885-86, p. 92.)

The charges against the first minor head occur now for the first time in the Provincial Accounts in connection with the transfer of the assets of the Bengal Civil Fund to the General Revenue.

The following figures represent the expenditure for the last five years in thousands of rupees:—

1881-82.	1882-83	1883-84.	1884-85.	1885-86.
R	R	R	R	R
9,51	11,80	11,41	12,00	12,52

30.—Stationery and Printing.

		1884-85.	1885-86.	Difference.
		R	R	R
60.	*Expenditure*—Imperial . .	6,31,956	6,92,650	+60,694
	Provincial . .	10,86,430	11,13,915	+27,485
	Local . .	27,643	31,261	+3,618
	TOTAL .	17,46,029	18,37,826	+91,797

(F. R. A., 1884-85, p. 92: 1885-86, p. 94.)

The details of the differences and charges are gathered from the following analysis:—

	1884-85.	1885-86.	Difference.
	R	R	R
Imperial—			
Stationery purchased for Central Stores .	6,31,956	6,92,650	+60,694
Provincial—			
Presidency Stationery Office . . .	1,08,826	1,01,910	—6,916
Stationery purchased in the country . .	78,884	76,278	—2,606
Government Presses	3,24,881	3,36,709	+11,828
Printing at Private Presses . . .	2,069	17,378	+15,309
Stationery supplied from Central Stores .	5,70,644	5,81,249	+10,605
Refunds	1,126	391	—735
TOTAL .	10,86,480	11,13,915	+27,485
Local—			
Printing at Private Presses . . .	27,643	31,261	+3,618
GRAND TOTAL .	17,46,029	18,37,826	+91,797

The large increase shown above occurs mainly under two heads; "Stationery purchased for Central Stores," and Printing at Private Presses." The increase under the first head arises out of the expenditure incurred for replenishing stock. The increase under the second head is accounted for partly by the erroneous adjustments in the former year and partly by additional charges in the latter year for printing of forms by the Superintendent of Government Stationery. The increase under "Government Presses" is relatively small and is due to greater activity.

The small increase under the head "Stationery supplied from Central Stores" calls for no remarks.

The actuals for five years in thousands of rupees have been as follow:—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
22,82	15,05	14,37	17,46	18,38

31.—Loss by Exchange on Transactions with London.

		1884-85.	1885-86.	Difference.
		R	R	R
61.	Expenditure . . .	—96,84	...	+96,884

This head is no longer a head on the Bengal Books as all gain or loss on account of exchange on transactions with London are passed on to the India Book through the Exchange account with the Comptroller, India Treasuries.

32.—Miscellaneous.

		1884-85.	1885-86.	Difference.
		R	R	R
62.	*Expenditure*—Imperial . .	69,329	40,426	—28,903
	Provincial . .	3,97,467	4,51,730	+54,263
	Local . .	35,626	33,889	—1,737
	TOTAL .	5,02,422	5,26,045	+23,623

(F. R. A., 1884-85, p. 94: 1885-86, p. 97.)

An analysis of the above figures gives the following result :—

	1884-85.	1885-86.	Difference.
	R	R	R
Imperial—			
(*a*) Remittance Charges . . .	51,879	40,066	—11,813
(*b*) Extraordinary Items . . .	14,911	...	—14,911
(*c*) Miscellaneous Refunds . . .	2,539	360	—2,179
TOTAL .	69,329	40,426	—28,903
Provincial—			
(*d*) Examination Travelling Allowances .	960	2,675	+1,715
(*e*) Rewards for Oriental languages . .	2,910	9,903	+6,993
(*f*) Cost of Books	4,872	4,758	—114
(*g*) Donation for Charitable purposes . .	69,712	1,00,027	+30,315
(*h*) European Vagrants	3,551	2,998	—553
(*i*) Extraordinary Items	5,778	2,415	—3,363
(*j*) Destruction of Wild Animals . .	39,876	18,620	—21,256
(*k*) Petty Establishments . . .	18,611	21,408	+2,797
(*l*) Commissions of Inquiry . . .	48,059	85,805	+37,746
(*m*) Rents, Rates and Taxes . . .	1,70,610	1,50,539	—20,071
(*n*) Unforeseen Charges	23,096	41,147	+18,051
(*o*) Miscellaneous Refunds . . .	9,432	11,402	+1,970
(*p*) Charges for searching Treasure . .	...	33	+33
TOTAL .	3,97,467	4,51,730	+54,263
Local—			
(*q*) Petty Establishment	21,262	27,042	+5,780
(*r*) Unforeseen Charges	14,364	6,847	—7,517
TOTAL . .	35,626	33,889	—1,737
GRAND TOTAL .	5,02,422	5,26,045	+23,623

The increase under the head (*g*) and (*l*) is due to a special grant to the Calcutta Nurses Institution and to the Salaries of the Local Self-Government and Cholera Commissions respectively. The increase or decrease against the other heads is not separately so large as to call for an explanation.

The actuals for five years in thousands of rupees have been as follow :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
7,89	5,28	4,51	5,02	5,26

Section F.—Famine Relief and Insurance.

33.—Famine Relief.

		1884-85.	1885-86.	Difference.
		R	R	R
63.	*Expenditure*—Imperial . .	9,071	...	—9,071
	Provincial . .	5,770	1,23,839	+1,18,069
	TOTAL .	14,841	1,23,839	+1,08,998

(F. R. A., 1884-85, p.96 : 1885-86, p. 100.)

The large increase over the accounts of the past years is due to the charges incurred in the districts of Beerbhoom, Bankura and Chittagong Hill

Tracts and in connection with the taking up of land for the State Railway, which have been debited to this head under orders of the Government.

The expenditure for five years in thousands of rupees under this major head is shown below :—

1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
R	R	R	R	R
39	63	13	15	1,24

Section G.—Construction of Railways.

37.—Construction of Railways.

This is a new head opened agreeably to the directions contained in paragraph 9 of the Financial Statement for 1886-87 and is intended to show under a separate head all expenditure on railway construction charged against Revenue as distinct from expenditure met out of the grant for famine relief and insurance or from borrowed money. (F. R. A., 1885-86, page 104).

	1884-85.	1885-86.	Difference.
	R	R	R
Expenditure	*Nil*	21,581	21,581

The expenditure was incurred on account of the construction of the Kawnia-Dhurla Railway.

Section H.—Railways.

The Revenue Accounts of all Railways for 1885-86 have also been recast with reference to the directions contained in paragraph 11 of the Financial Statement and the Finance and Revenue Accounts for 1885-86 now show only one Revenue Account for all Railways. The figures for 1884-85 had therefore to be recast for purposes of comparison.

	1884-85.	1885-86.	Difference.
	R	R	R
Receipts	42,87,293	44,72,801	+1,58,508

The new classification has brought the Provincial Railway Revenue of Bengal under one major head.

XXVI.—State Railways.

The comparison of the receipts falling under this head and their distribution over the various projects from which they arise are shown below :—

	1884-85.	1885-86.	Difference.
	R	R	R
Calcutta and South-Eastern Railway . . .	94,654	.....	−94,654
Nalhati	76,375	78,803	+2,428
Northern Bengal . .	21,66,282	23,39,204	+1,72,922
Tirhoot	12,49,716	12,80,258	+30,542
Patna-Gya . . .	5,17,926	5,17,499	−427
Dacca-Mymensing . .	25,585	1,27,229	+1,01,644
Kawnia-Dhurla . . .	1,56,755	1,29,808	−26,847
TOTAL .	42,87,293	44,72,801	+1,85,608

The details of the receipts are as follow :—

1884-85.					1885-86.			
Coaching.	Goods Traffic.	Miscellaneous.	Total.		Coaching.	Goods Traffic.	Miscellaneous.	Total.
R	R	R	R		R	R	R	R
60,891	19,664	14,099	94,654	Calcutta and South Eastern Railway.				
52,794	22,767	814	76,375	Nalhati . . .	47,787	29,599	1,417	78,803
6,68,290	12,52,277	2,45,715	21,66,282	Northern Bengal .	6,98,458	13,95,411	2,45,335	23,39,204
5,14,936	5,60,889	1,73,891	12,49 716	Tirhoot . . .	5,44,993	5,86,398	1,48,867	12,80,258
3,46,412	1,66,250	5,264	5,17,926	Patna-Gya . .	3,30,028	1,82,990	4,481	5,17,499
9,905	15,475	205	25,585	Dacca-Mymensing .	62,942	46,135	18,152	1,27,229
54,346	15,756	86,653	1,56,755	Kawnia and Dhurla.	43,961	9,647	76,200	1,29,808
17,07,574	20,53,078	5,26,641	42,87,298	.....	17,28,169	22,50,180	4,94,452	44,72,801

The Calcutta and South Eastern Railway is no longer a Provincial Railway. The receipt for 1885-86 for the Dacca-Mymensing Railway bear a fair proportion to the three months' actuals in the cage for 1884-85. The receipts from the other projects are steady.

Section H.—Expenditure on Railways charged against Revenues.

64. The Provincial expenditure in Bengal under this section falls under three major heads in consequence of the new classification :—

	1884-85.	1885-86.	Difference.
	R	R	R
State Railways . . .	47,87,296	49,46,568	+1,59,272
Subsidised Companies . .	57,984	25,967	−32,017
Miscellaneous Railway Expenditure	1,31,643	29,694	−1,01,949
TOTAL .	49,76,923	50,02,229	+25,306

38.—State Railways.

65. The old head "State Railways" covered only the working expenses but the interest on capital outlay as well as the exchange on imports of European stores which used to be taken under distinct major heads have been brought under the new head "State Railways" by the new classification. From the commencement of the current year State Railways are being charged with the cost of stationery supplied to them and a further increase in the working expenses will occur on that account. The figures for the two years under the three main sub-divisions of the head are compared below :—

	1884-85.	1885-86.	Difference.
	R	R	R
(a) Working Expenses . .	30,72,039	30,14,231	−57,808
Interest on Debt . .	17,15,257	19,07,307	+1,92,050
Exchange . . .	...	25,030	+25,030
TOTAL .	47,87,296	49,46,568	+1,59,272

(*a*) *Working Expenses.*—The figures for the various Railways are compared below :—

	1884-85.	1885-86.	Difference.
	R	R	R
Calcutta and South-Eastern .	86,006	...	−86,006
Nalhati	72,129	66,000	−6,129
Northern Bengal . . .	15,20,316	14,69,691	−50,625
Tirhoot	9,68,471	9,12,064	−56,407
Patna-Gya	2,98,250	2,71,790	−26,460
Dacca-Mymensing . . .	7,068	1,84,495	+1,77,427
Kawnia-Dhurla . . .	1,19,799	1,10,191	−9,608
TOTAL .	30,72,039	30,14,231	−57,808

1884-85.							1885-86.					
Maintenance.	Locomotive Expenses.	Carriage and Waggon.	Traffic Expenses.	General Charges.	Total.		Maintenance.	Locomotive Expenses.	Carriage and Waggon.	Traffic Expenses.	General Charges.	Total.
R	R	R	R	R	R		R	R	R		R	R
27,624	12,775	6,671	11,262	27,474	86,006	Calcutta and South-Eastern.	...	..	...	...	...	...
35,856	9,710	3,140	7,794	15,629	72,129	Nalhati . . .	27,840	9,499	3,068	8,030	17,563	66,000
6,28,613	3,28,511	64,268	1,84,098	3,14,826	15,20,316	Northern Bengal . .	5,35,800	3,33,971	63,427	1,82,814	3,53,679	14,69,691
2,78,489	1,99,206	65,812	1,41,968	2,88,996	9,68,471	Tirhoot . . .	2,08,463	2,03,222	46,277	1,79,578	2,74,524	9,12,064
65,783	53,384	20,618	34,841	1,23,824	2,98,250	Patna-Gya . . .	61,469	51,523	18,192	53,020	1,07,586	2,71,790
909	5,789	347	3,016	—2,993	7,068	Dacca	44,377	42,328	7,063	29,706	60,934	1,84,495
23,966	14,644	4,563	8,935	67,091	1,19,799	Kawnia-Dhuria . .	28,415	14,436	4,253	9,881	53,206	1,10,191
10,56,440	6,23,019	1,65,419	3,91,914	8,35,247	30,72,039		9,00,364	6,54,974	1,42,280	4,43,121	8,67,492	30,14,231

(*b*) *Interest on Debt.*—The detailed comparison of the figures for the two years is given below :—

	1884-85.	1885-86.
	R	R
Calcutta and South-Eastern Railway . .	—76,073	...
Nalhati	14,074	13,828
Tirhoot	5,81,436	6,69,972
Northern Bengal . . . . } Dacca-Mymensing . . . . . }	10,54,366	10,76,838
Patna-Gya	1,41,454	1,4,669
TOTAL .	17,15,257	19,07,307

(*c*) *Exchange.*—State Railways have been charged with the loss by exchange on the cost of Europe stores for the first time in 1885-86. The increase in Provincial expenditure thus caused has been made good by the addition of R25,030 to the Provincial share of Land Revenue for 1885-86. The compensation for the same cause for the year 1886-87 has been fixed at R31,000 (Government of India, Financial Department, No. 1122, dated 5th March 1887).

The amounts will aggregate to the figure above quoted are :—

	R
Nalhati	780
Northern Bengal	20,650
Tirhoot	3,520
Dacca	80
TOTAL .	25,030

40.—Subsidised Companies.

	1884-85.	1885-86.	Difference.
	R	R	R
66. Expenditure	57,984	25,967	—32,017

The expenditure represents the cost of land taken up for the Tarkessur Railway.

41.—Miscellaneous Railway Expenditure.

	1884-85.	1885-86.	Difference.
	R	R	R
67. Expenditure	1,31,643	29,694	—1,01,949

The expenditure was incurred on the following accounts :—

	1884-85.	1885-86.
	R	R
Chittagonog-Daudkandy	−2,979	...
Tarkessur Survey	−1,894	...
Tirhoot Railway Extension	14,019	12
Behar-Assam Survey	32,814	−39,752
Sultanpore-Bogra Survey	...	−1,376
Share of Secretariat Establishment . .	54,378	58,779
Rungpore-Dhubri Survey	...	16,953
Kawnia-Dhurla	33,101	...
Palamow Survey	...	−4,692
Calcutta-Central Railway Station . .	...	−230
Howrah-Ampta Railway	2,204	
TOTAL .	1,31,643	29,694

Section J.—Irrigation.

XXIX.—Major Works (Direct Receipts).

	1884-85.	1885-86.	Difference.
	R	R	R
68. Receipts . . .	13,07,521	15,84,935	2,77,414

These receipts are derived from the following projects :—

	1884-85.	1885-86.	Difference.
	R	R	R
Orissa Project	1,43,585	2,07,350	+63,765
Midnapore Series	2,57,955	2,62,484	+4,529
Tidal Canal	43,507	52,455	+8,948
Sone Project	8,62,474	10,62,646	+2,00,172
TOTAL .	13,07,521	15,84,935	2,77,414

The details of the above figures are compared in the following table :—

1884-85.						1885-86.				
Orissa.	Midnapore.	Tidal.	Sone.	TOTAL.		Orissa.	Midnapore.	Tidal.	Sone.	TOTAL.
R	R	R	R	R		R	R	R	R	R
51,245	1,16,807	...	7,70,359	9,38,411	Water rates . . .	1,06,842	1,08,709	...	9,78,323	11,93,874
88	...	...	582	670	Sale of water . . .	190	...	...	1,742	1,932
1,068	35	612	178	1,893	Plantation Receipts . .	981	37	74	307	1,399
678	8	1,328	1,339	3,353	Receipts from other Canal Produce.	1,508	4	...	2,424	3,936
...			488	488	Water Power . . .	...	...	...	469	469
79,802	1,28,747	41,382	51,761	3,01,692	Navigation Receipts . .	84,012	1,37,578	52,143	46,243	3,19,976
3,976	709	180	6,409	11,274	Rents of Buildings . .	4,739	628	217	7,213	12,997
...	17	...	734	751	Fines	...	...	...	653	653
6,728	11,632	5	30,624	48,989	Miscellaneous . . .	9,078	15,328	21	25,272	49,699
1,43,585	2,57,955	43,507	8,62,474	13,07,521		2,07,350	2,62,484	52,455	10,62,646	15,84,935

The only remarkable feature exhibited by the above comparison is the large increase in the Sone Canal Revenue derived from Water-rates. The steady increase of these receipts has already been noticed in previous reports. The Orissa Canal Receipts have improved. The Tidal Canal though gradually falling off owing to the silting of that canal showed a little improvement during 1885-86.

XXX.—Minor Works and Navigation.

	1884-85.	1885-86.	Difference.
69. RECEIPTS—*Provincial*—	R	R	R
In Charge of Civil Officers . .	...	3,10,268	+3,10,268
In Charge of Public Works Officers	7,77,819	7,21,770	—56,049
Local—			
In Charge of Civil Officers . .	13,090	14,674	+1,584
TOTAL .	7,90,909	10,46,712	+2,55,803

The Provincial receipts from Irrigation in charge of Civil Officers appear for the first time in 1885-86 as Recoveries of Embankment Advances under the contract system are being credited to this head. In 1884-85 these recoveries were adjusted under XXXIII. Civil Buildings, Roads and Services.

The contract system is now in force in four districts, *viz.*, Mozufferpore Midnapore, Sarun and Champarun, and the following table shows the amounts of the contract demands and the realisations up to the end of 1885-86 :—

District.	Annual rate of demand.	Period for which contract system has been in force.	Amount of Demand.	Amount recovered.	Balance recoverable.
	R		R	R	R
Mozufferpore	10,415	3 years.	31,245	2,143	29,102
Midnapore	55,000	6 years.	3,30,000	2,94,752	35,248
Sarun	23,900	6 years.	1,43,400	1,59,808	−16,408
Champarun	13,000	3 years.	39,000	43,048	−4,048
TOTAL .	1,02,315		5,43,645	4,99,751	+43,894

The receipts from Works in charge of Public Works Officers are compared in detail below :—

	1884-85.	1885-86.
	R	R
Calcutta Canals	5,69,727	4,79,484
Orissa Coast Canal	...	13,718
Sarun Scheme	9,341	41,143
Nuddea Rivers	1,95,457	1,83,781
Eden Canal	475	848
Tidal Creeks	1	...
Midnapore Tuccavi Embankment . . .	26	116
Sarun ditto ditto . . .	1,655	1,917
Champarun ditto ditto . . .	648	532
Tirhoot ditto ditto . . .	489	231
TOTAL .	7,77,819	7,21,770

1884-85.											1885-86.									
Calcutta Canals.	Sarun Scheme.	Nuddea Rivers.	Eden Canal.	Tidal Creeks.	Midnapore Tuccavi Embankment.	Sarun Embankment.	Champaran Embankment.	Tirhoot Embankment.	TOTAL.		Orissa Coast Canal.	Calcutta Canal.	Sarun Canal.	Nuddea Rivers.	Eden Canal.	Midnapore Embankment.	Sarun Embankment.	Champaran Embankment.	Tirhoot Embankment.	TOTAL.
R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R	R
...	8,397	...	...	...	...	...	...	...	8,397	Water rates . .	1	...	39,737	...	...	...	...	...	...	39,738
..	2	...	...	...	...	..	...	...	2	Sales of Water .	...	...	309	...	...	...	...	...	...	309
1,540	477	3	50	...	...	...	...	...	2,070	Receipts from Canal Produce.	.	266	133	...	86	...	...	...	...	485
5,20,496	1	1,94,981	...	...	...	...	...	...	7,15,478	Navigation Receipts	13,663	5,01,141	...	1,83,382	...	...	...	...	...	6,98,186
11,988	300	290	...	...	3	131	236	...	12,954	Rents of Buildings .	33	1,658	300	300	...	100	122	122	...	2,635
..	...	23	1	...	...	...	...	...	24	Fines . . .	...	11	...	...	...	...	...	...	...	11
35,703	164	154	424	1	23	1,524	412	489	38,894	Miscellaneous . .	21	—23,592	664	99	762	16	1,795	411	231	—19,593
5,69,727	9,341	1,95,457	475	1	26	1,655	648	489	7,77,819		13,718	4,79,484	41,143	1,83,781	848	116	1,917	533	231	7,21,771

Section J.—Irrigation.

Major Works. Expenditure.

	1884-85.	1885-86.	Difference.
	R	R	R
70. Expenditure . . .	33,92,384	34,02,609	+10,225

The new classification has brought under this head charges hitherto taken under two separate major heads. The expenditure under this head may be divided into two main divisions: (*a*) Working expenses, (*b*) Interest on debt. The working expenses are incurred by the Public Works Department. The interest charges are adjusted on the Civil Books.

	1884-85.	1885-86.	Difference.
	R	R	R
(*a*) Working expenses . .	11,79,758	11,53,416	—26,342
(*b*) Interest on debt . .	22,12,626	22,49,193	+36,567
TOTAL .	33,92,384	34,02,609	+10,225

The details of (*a*) Working expenses are compared below :—

1884-85.						1885-86.				
Orissa Project.	Midnapore Series.	Tidal Canal.	Soan Project.	TOTAL.		Orissa Project.	Midnapore Series.	Tidal Canal.	Sone Project.	TOTAL.
R	R	R	R	R		R	R	R	R	R
2,03,137	1,34,036	26,862	3,44,832	7,08,867	Repairs including Plantation.	2,22,690	1,24,857	34,099	2,83,315	6,64,961
...	...	...	6	6	Compensation . . .	...	...	...	...	...
97,355	62,485	9,732	2,25,493	3,95,015	Establishment . . .	1,00,722	59,051	10,986	2,25,947	3,96,706
15,167	26,591	292	26,175	68,225	Tools and Plant . .	19,159	25,952	3,524	32,451	81,086
78	112	...	7,455	7,645	Revenue Refunds . .	6	...	...	10,657	10,663
3,15,737	2,23,174	36,886	6,03,961	11,79,758		3,42,577	2,09,860	48,609	5,52,370	11,53,416

Minor Works and Navigation.

	1884-85.	1885-86.	Difference.
	R	R	R
71. Expenditure	8,16,172	10,55,629	+2,39,457

The expenditure was incurred on account of the following projects :—

	1884-85.	1885-86.
	R	R
Calcutta Canal	2,87,389	1,44,173
Orissa Canal	1,90,872	4,46,284
Sarun Project	26,540	26,372
Nuddea Rivers	95,776	77,668
Tidal Creeks in Orissa	11,785	736
Eden Canal	43,922	46,938
Teur Project	2,635	2,044
Midnapore Tuccavi Embankment . . .	36,168	2,68,415
Sarun ditto ditto . . .	32,059	18,080
Tirhoot ditto ditto . . .	52,987	14,416
Champarun ditto ditto . . .	36,039	10,503
TOTAL .	8,16,172	10,55,629

The detail comparison is given below :—

1884-85.							1885-86.					
Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Miscellaneous and Suspense.	TOTAL.		Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Miscellaneous and Suspense.	TOTAL.
R	R	R	R	R	R		R	R	R	R	R	R
72,868	99,202	91,700	31,384	—7,825	2,87,389	Calcutta Canal .	32,516	67,942	67,638	17,838	—41,761	1,44,173
1,85,452	...	42,652	7,243	—44,475	1,90,872	Orissa Coast Canal .	3,33,403	23,155	82,659	16,119	—9,052	4,46,284
993	19,983	4,825	739	...	26,540	Sarun Project .	3,107	18,014	4,593	593	.....	26,372
30	60,790	34,766	1,749	—1,559	95,776	Nuddea Rivers .	...	43,084	31,563	1,759	1,262	77,668
9,581	...	2,204	...	...	11,785	Tidal Creeks in Orissa.	438	...	98	200	.....	736
19,888	15,821	8,213	...	...	43,922	Eden Canal . .	17,062	21,099	8,777	...	.....	46,938
146	1,948	458	184	...	2,635	Teur Project . .	11	1,651	382	...	.....	2,044
						Tuccavi Embankments.						
467	29,437	6,264	...	...	36,168		124	2,58,913	9,378	...	.....	2,68,415
1,304	26,912	6,016	361	—2,534	32,059	Midnapore . .	—702	17,511	3,500	...	—2,229	18,080
26,442	24,542	4,552	451	...	52,987	Sarun . . .	—493	12,861	2,342	—294	.....	14,416
16	34,422	1,498	103	...	36,039	Tirhoot . . .	...	8,838	1,663	2	.....	10,503
						Champarun . .						
3,14,186	3,13,017	2,03,148	42,214	—56,393	8,16,172		3,85,526	4,73,068	2,12,598	36,217	—41,780	10,55,629

Section K.—Buildings and Roads.

XXXIII.—Civil Buildings, Roads and Services.

		1884-85.	1885-86.	Difference.
		R	R	R
72.	Provincial	12,60,455	7,46,367	—5,14,088
	Local	1,852	655	—1,197
	TOTAL .	12,62,307	7,47,022	—5,15,285

Provincial Receipts—

	1884-85.	1885-86.	Difference.
I. In Charge of Civil Officers—	R	R	R
Tolls on Ferries . . .	5,07,964	5,15,661	+7,697
Cemetery Receipts . .	3,033	2,035	—998
Recoveries on account of Zemindary Embankments . .	1,10,306	...	—1,10,306
TOTAL .	6,21,303	5,17,696	—1,03,607
II. In Charge of Public Works Officers	6,39,152	2,28,671	—4,10,481
GRAND TOTAL .	12,60,455	7,46,367	5,14,088

		1884-85. R	1885-86. R
Local Receipts—			
In Charge of Civil Officers . .	1,819	655	—1,164
In Charge of Public Works Officers .	33	...	—33
TOTAL .	1,852	655	—1,197

The details of the receipts by Public Works Officers are as follow:—

	1884-85. R	1885-86. R
1. Rents of quarters for Officers, the returns from which are expected to yield interests on the cost of construction . . .	2,994	...
2. Rents of Buildings, the return from which are not expected to yield interest on the cost of construction	1,00,047	36,232
3. Casual Rent of Buildings	5,138	4,467
4. Sales of Buildings	4,697	19,656
5. Sales of Tools and Plant	5,087	15,158
6. Sales of Produce	3,623	3,522
7. Sales of old Materials	16,549	4,159
8. Value of Materials received from old buildings	30,095	4,258
9. Unclaimed Deposits	42	...
10. Fines, Refunds and Miscellaneous . .	4,33,809	67,493
11. Rents from Strand Bank, &c. . . .	28,363	67,699
12. Deferred College Fees	8,708	6,027
TOTAL .	6,39,152	2,28,671

45.—Expenditure on Civil Works.

	1884-85. R	1885-86. R	Difference. R
73. *Expenditure—*			
Provincial . . .	30,14,332	27,64,721	—2,49,611
Local . . .	36,76,521	33,63,137	—3,13,384
TOTAL .	66,90,853	61,27,858	—5,62,995

The expenditure was incurred partly in the Civil and partly in the Public Works Department.

	1884-85. R	1885-86. R	Difference. R
Provincial—			
In Charge of Civil Officers .	2,99,183	38,070	—2,61,113
In Charge of P. W. Officers .	27,15,149	27,26,651	+11,502
TOTAL .	30,14,332	27,64,721	—2,49,611
Local—			
In Charge of Civil Officers .	36,53,974	33,55,571	—2,98,403
In Charge of P. W. Officers .	22,547	7,566	—14,981
TOTAL .	36,76,521	33,63,137	—3,13,384
GRAND TOTAL .	66,90,853	61,27,858	—5,62,995

The details of the expenditure are compared below :—

	1884-85. R	1885-86. R
In Charge of Civil Officers—		
Provincial Ferries—		
Establishment	4,147	4,120
Contingencies	1,340	1,322
Maintenance	3,804	2,883
Compensation for Ferries resumed	12,296	3,240
Petty Construction and Repairs	4,376	3,932
Travelling Allowance	38	90
Contributions and Miscellaneous—		
Contributions to Local Funds, &c.	22,040	13,775
Miscellaneous	1,288	...
Canning Municipality	2,36,100	...
Refunds	11,828	8,708
Embankments under the Contract System—		
Establishment	1,889	...
Contingencies	37	...
	2,99,183	38070
In Charge of P. W. Officers—		
Original Works—		
Civil Buildings	6,21,309	3,25,246
Communications	1,40,360	—2,706
Miscellaneous Public Improvements	76,677	27,024
Repairs—		
Civil Buildings	1,73,384	3,32,168
Communications	5,88,316	7,05,055
Miscellaneous Public Improvements	47,033	47,133
Establishment	9,77,969	12,80,395
Tools and Plant	13,414	29,880
Profit and Loss	258	
Suspense	76,429	—17,543
TOTAL	27,15,149	27,26,652
GRAND TOTAL	30,14,332	27,64,722

	1884-85 R	1885-86. R
Local—		
In Charge of P. W. Officers—		
Communications	18,125	6,217
Establishment	4,151	1,266
Tools and Plant	271	83
	22,547	7,566
In Charge of Civil Officers—		
Original Works	10,74,369	10,76,017
Repairs	18,37,504	16,37,141
Establishment	4,97,991	5,14,353
Tools and Plant	41,333	37,580
Establishment of Divisional Superintendent of Works	1,14,802	81,643
Ferry Tolls	6,313	8,837
Suspense Account	81,662	...
	36,53,974	33,55,571
TOTAL LOCAL	36,76,521	33,63,137

Section M.—Provincial and Local Surplus.

74. The following statement compares the Provincial Receipts and Disbursements for the two years and exhibits the process by which the Provincial surplus has been worked out:—

Receipts. 1884-85. R	Receipts. 1885-86. R		Outgoings. 1884-85. R	Outgoings. 1885-86. R
		Provincial.		
2,98,79,199	3,00,17,940	Revenue	48,61,381	49,41,682
74,242	73,340	Interest	...	...
22	50	Post Office and Telegraph	955	643
37,78,064	38,57,826	Civil Departments .	2,18,71,527	2,20,26,204
10,07,844	8,54,167	Miscellaneous . .	26,83,155	28,04,916
...	...	Famine Relief . .	5,770	1,23,839
...	...	Construction of Railways	...	21,581
42,87,293	44,72,801	Railway Revenue Account	49,76,923	50,02,229
20,85,340	26,16,973	Irrigation and Navigation	42,08,556	44,65,564
12,60,455	7,46,366	Buildings and Roads .	30,14,332	27,84,722
20,000	...	Transfers from Provincial to Local . .	2,54,451	2,00,308
Total Provl. 4,23,92,459	4,26,39,463		4,18,77,050	4,23,71,688
		Local.		
39,04,441	40,37,392	Revenue . . .	2,55,872	2,25,062
46,961	55,153	Interest . . .	...	...
16,012	12,442	Post Office and Telegraph . .	3,25,725	3,30,297
20,385	29,220	Civil Departments . .	2,07,496	1,65,403
1,73,331	1,58,627	Miscellaneous . .	63,522	65,487
13,090	14,673	Irrigation and Navigation . . .	405	138
1,852	655	Buildings and Roads .	36,76,521	33,63,137
2,54,451	2,00,308	Transfers from Provincial to Local .	20,000	...
Total Local . 44.30,523	45,08,470		45,49,541	41,49,524
Grand total 4,68,22,982	4,71,47,933		4,64,26,591	4,65,21,212
		Surplus . .	3,96,391	6,26,721

The relation of Provincial Revenue to Provincial Expenditure is gradually improving year after year.

The analysis of the head "contributions from Provincial to Local" gives the following result:—

	R
1. Contribution for Relief works	36,622
2. Contributions to District Road Committee for important works which could not be met from their own resources . .	62,847
3. Contributions for improvements of roads and communications .	38,279
4. Contributions for Public Works Cess collections . . .	62,560
TOTAL .	2,00,308

The effect of the Provincial and Local surplus on the Provincial balance is exhibited in the following statement:—

	Provincial. R	Local. R	TOTAL. R
Balance on 31st March 1884 .	6,86,634	19,40,289	26,26,723
Surplus or Deficit . . .	5,15,409	—1,19,018	3,96,391
Balance on 31st March 1885 .	12,02,043	18,21,271	30,23,114
Surplus	2,67,776	3,58,945	6,26,721
Amount transferred from Incorporated Local Fund Debt Accounts to Incorporated Local Fund Balance	...	497	497
TOTAL.	14,69,819	21,80,713	36,50,332

Section O.—Permanent Debt.

75. The transactions under this head in 1885-86 include both credits and debits, the net result of which is a reduction in the balance instead of an

increase as in previous years. The debits represent value of stock notes held by the Postal Department for sale, but received back into the Treasuries under orders of the Comptroller General.

The transactions of the four years have been compared below :—

	Credits.	Debits.	Net credits.
	R	R	R
1882-83	1,58,200	...	1,58,200
1883-84	61,937	...	61,937
1884-85	21,475	...	21,475
1885-86	4,938	9,700	—4,762
TOTAL	2,46,550	9,700	2,36,850

Section P.—Unfunded Debt.

76. Savings Bank Deposits (F. R. A., 1884-85, p. 193 : 1885-86, p. 196.)

	1884-85.				1885-86.		
	Balance on 1st April 1884.	Receipts, 1884-85.	Outgoings, 1884-85.	Balance on 1st April 1885.	Receipts, 1885-86.	Outgoings, 1885-86.	Balance on 1st April 1886.
	R	R	R	R	R	R	R
Presidency Bank	29,43,921	16,82,117	17,50,304	28,75,734	15,73,329	16,46,826	28,02,237
District Banks	26,42,389	12,00,836	11,24,318	27,18,907	9,04,899	25,28,309	10,95,497
	55,86,310	28,82,953	28,74,622	55,94,641	24,78,228	41,75,135	38,97,734

The District Banks have ceased to exist on 1st April 1886. The balance of 1885-86 is being transferred by the Comptroller General to the Post Office Savings Banks.

Section Q.—Deposits and Advances.

77. This section comprises :—

F. R. A.		1884-85.	1885-86.	Difference.
		R	R	R
197 *a.*	Separate Fund Balance	2,03,794	2,72,091	+68,297
172 *b.*	Balance of Local Government	30,23,315	36,67,485	+6,44,170
200 *c.*	Deposits	67,46,230	67,43,471	—2,759
d.	Advances repayable	—15,76,151	—14,33,270	+1,42,881
e.	Suspense	—9,49,420	—6,17,140	+3,32,280

Qa.—Separate Funds.

78. The following table shews the comparison of the accounts of the Excluded Local Funds classified into groups according to their nature :—

	1884-85.			1885-86.			
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
I.—Cantonment Funds	32,439	49,865	59,311	22,993	45,537	46,588	21,942
II.—Police Funds	2,353	2,942	1,310	3,985	2,656	3,311	3,330
III.—Marine Funds	42,271	1,80,882	1,40,780	82,373	1,63,807	1,49,931	96,249
IV.—Educational Funds	2,61,205	68,332	2,99,741	24,796	60,552	67,235	18,113
V.—Medical and Charitable Funds	—6,060	88,571	61,095	21,416	52,468	62,517	11,367
VI.—Public Works Funds	83,718	39,350	94,546	28,522	97,299	56,933	68,888
VII.—Miscellaneous Funds	—25,725	2,13,177	1,67,743	19,709	1,82,947	1,50,453	52,203
TOTAL	3,90,201	6,38,119	8,24,526	2,03,794	6,05,266	5,36,968	2,72,092

The financial condition as well as the causes of the increase and decrease of the balances of each of the funds included in the above groups having been reported in my report on Local Funds and my review of balances for 1885-86

a tabular detailed statement of the accounts of these funds for 1885-86 is here subjoined :—

Names of Funds.	Balance on 31st March 1885.	Receipts.	TOTAL.	Expenditure.	Balance on 31st March 1886.
Cantonment Funds.	R	R	R	R	R
Bhagalpur	1,820	555	2,375	...	2,375
Cuttack	1,359	3,608	4,967	4,336	631
Dacca	339	488	827	139	688
Darjeeling	198	1,862	2,060	1,778	282
Hazaribag	374	...	374	374	...
Lohardugga (Dorunda)	1,808	1,808	3,616	1,408	2,208
Patna (Dinapore)	3,392	10,896	14,288	12,177	2,111
24-Purgunahs (Alipore)	616	2,343	2,959	2,744	215
" (Barrackpore)	10,007	14,917	24,924	16,063	8,861
" (Dum Dum)	3,080	9,060	12,140	7,569	4,571
Police Funds.					
Railway Police Clothing	3,985	2,656	6,641	3,311	3,330
Marine Funds.					
Hospital Port Dues	53,316	79,263	1,32,579	60,306	72,273
Balasore Port	—4,128	10,694	6,566	10,319	—3,753
Cuttack and Pooree Ports	5,578	7,620	13,198	13,095	103
Chittagong Port	27,607	66,230	93,837	66,211	27,626
Education Funds.					
Hindu College	1,470	5,214	6,684	4,844	1,840
Durga Charn Laha's Trust	1,851	2,605	4,456	2,881	1,575
Jagaria Estate	15	1,145	1,160	1,145	15
Vizinagram Scholarship	4,196	73	4,269	993	3,276
Prasanna Nath Roy	531	7,102	7,633	7,633	...
Mirza Muhammad Hossein's Trust	239	924	1,163	1,163	...
Behari Lal Mukerji's Endowment	2,526	4,376	6,902	4,037	2,865
Prince of Wales' Reception	5,905	10,720	16,625	16,625	...
Bruce Legacy	120	24,362	24,482	24,423	59
Khondmehal School	7,943	4,031	11,974	3,491	8,483
Medical and Charitable Funds.					
Pilgrim Lodging House	3,651	24,058	27,709	20,350	7,359
Balasore Pilgrim Hospital	1,552	1,135	2,687	2,494	193
Cuttack Anna Chutter	223	5,753	5,976	5,890	86
Prince Ghulam Muhammad's Charity	11,835	17,620	29,455	29,455	...
Chinsura Poor	1,826	1,902	3,728	1,572	2,156
Chooni Lal Seal's Dispensary	2,329	2,000	4,329	2,756	1,573
Public Works Funds.					
Darjeeling Improvement Fund	10,747	20,739	31,486	20,388	11,098
Juggernath Road Fund	5,583	2,193	7,776	1,814	5,962
Wahabi Fund	2,465	72,820	75,285	30,674	44,611
Khondmehal Road Fund	9,727	1,547	11,274	4,057	7,217
Other Funds.					
Zoological Garden Fund	1,412	44,927	46,339	39,406	6,933
Mohsin Endowment Fund	16,168	1,31,273	1,47,436	1,02,395	45,041
Burial Board Fund	2,134	6,747	8,881	8,652	229
TOTAL	2,03,794	6,05,266	8,09,060	5,36,968	2,72,092

Qc.—Deposits.

79. The details of the transactions under this head are compared below :—

	1884-85.			1885-86.			
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Revenue Deposits	25,79,345	28,30,145	34,26,770	19,82,720	31,54,289	28,66,794	22,70,215
Civil Courts' Deposits	29,80,344	71,86,350	69,43,822	32,22,872	69,59,859	69,51,029	32,31,702
Criminal Courts' Deposits	1,13,650	1,23,883	1,19,738	1,17,795	1,17,025	1,26,819	1,08,001
Personal Deposits	12,88,569	52,51,104	53,96,550	11,43,123	50,81,005	52,05,523	10,18,605
General Deposits	1,90,227	3,75,810	4,70,923	95,114	17,214	22,332	89,996
Municipal Funds	5,29,233	16,45,559	17,97,254	3,77,538	15,33,331	16,02,803	3,08,066
Trust Interest Funds	1,28,772	13,93,270	14,95,172	26,870	12,50,184	12,44,535	32,519
Incorporated Local Fund Debt Accounts.	—1,84,653	12,46,267	12,81,416	—2,19,802	14,68,034	15,63,865	—3,15,633
TOTAL	76,25,487	2,00,52,388	2,09,31,645	67,46,230	1,95,80,941	1,95,83,700	67,43,471

Qd.—Advances Repayable.

80. The details are :—

	1884-85.			1885-86.			
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Advances Recoverable .	—97,044	1,28,832	1,11,974	—80,186	6,47,445	6,65,191	—97,932
Special Advances .	—1,781	2,950	5,04,246	—5,03,077	5,08,072	20,463	—15,468
Forest Advances .	—22,680	2,35,624	2,36,011	—23,067	2,28,466	2,20,447	—15,048
Revenue Advances .	—4,98,094	6,08,311	6,92,934	—5,82,717	5,88,385	8,90,868	—8,85,200
Other Advances .	.....	3,000	3,000	.....	...	.....	.....
Opium Advances .	—1,50,372	97,634	1,57,902	—2,10,640	1,17,721	87,192	—1,80,111
Famine Advances .	.....	188	188	.....	5,815	14,111	—8,296
Permanent Advances .	—85,136	6,076	7,065	—86,125	4,448	6,793	—88,470
Account with Native States.	—2,12,120	6,06,897	4,72,216	—77,439	3,73,176	4,18,382	—1,22,645
Coinage Accounts .	—36,600	23,700	...	—12,900	10,050	17,250	—20,100
TOTAL .	—11,03,827	17,13,212	21,85,536	—15,76,151	24,83,578	23,40,697	14,33,270

Qe.—Suspense.

81. This sub-section also includes the following suspense heads :—

Suspense.	1884-85.			1885-86.			
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Suspense Account . . .	+28,557	6,61,152	6,83,436	+6,273	5,88,080	5,74,476	+19,877
Pre-audit Cheques . . .	+42,945	1,63,95,909	1,63,53,606	+85,248	1,58,39,431	1,58,52,723	+71,956
Civil Departmental Balances .	—7,97,693	24,68,430	27,11,678	—10,40,941	33,69,101	30,37,134	—7,08,974
TOTAL .	—7,26,191	1,95,25,491	1,97,48,720	—9,49,420	1,97,96,612	1,9 464,333	—6,17,141

Section R.—Loans to Municipalities, &c.

82. The outstanding loans on 31st March 1885 fall under three groups in the Bengal Books. The accounts for the year 1885-86 are given below :—

	Balance Outstanding on 31st March 1885.	Amount advanced.	TOTAL.	Amount re-paid.	Balance Outstanding on 31st March 1886.	Interest realised and credited to Revenue.	Interest unpaid.
	R	R	R	R	R	R	R
I.—Presidency Corporations, including Port Trust.	1,62,78,306	7,50,000	1,70,28,306	4,24,620	1,66,03,686	7,03,790	+1,19,065
II.—Mofussil Municipalities .	33,823	...	33,823	1,549	32,274	1,505	...
III.—District and Local Committees.	886	...	886	100	786	29	...
TOTAL .	1,63,13,015	7,50,000	1,70,63,015	4,26,269	1,66,36,746	7,05,324	1,19,065

R7,50,000 were advanced during 1885-86 to the Port Commissioner for the construction of the Kidderpore Docks. This amount, as well as R16,25,000 advanced for the same purpose in 1884-85, now form part or the loan of R70 lakhs sanctioned in the current year for the construction of the docks by the Government of India.

The nature of the balances has been discussed in my "Review of Balances for 1885-86." The balances at the beginning and the end of the year are compared in the subjoined statement :—

Debtor.	Outstanding at the beginning of 1885-86.	Outstanding at the close of 1885-86.
	R	R
Calcutta Municipality	69,43,213	67,73,672
Do. Port Trust	48,65,093	47,56,681
Do. Port Fund	17,65,000	17,65,000
Hooghly Bridge	10,80,000	9,33,333
Port Commissioners for the Kidderpore Docks	16,25,000	23,75,000
Darjeeling Municipality	33,823	32,274
Mirza Mohamed Hossein's Trust	886	786
TOTAL	1,63,13,015	1,66,36,746

Section T.—Remittances.

83. This Section includes :—

(A) Remittances between districts.

(B) Remittances adjusted on the Central Books.

(C) Accounts between Presidencies and Departments.

Under (A) *Remittances between districts* are taken—

(1) Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General.

(2) Remittances by Bills.

Cash Remittances may be further subdivided according to their nature and a detailed comparison of the transactions for the two years is given below :—

	1884-85.				1885-86.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Cash Remittances between Treasuries.	—54	5,92,30,401	5,92,26,253	4,094	5,75,47,950	5,75,48,887	+3,157
Forest Remittances	—32,786	9,63,632	9,58,952	—28,105	9,67,895	9,68,386	—28,596
Customs Remittances	...	2,13,88,086	2,13,88,227	—141	2,04,50,944	2,04,50,954	—151
Opium Remittances	+5,419	1,32,08,581	1,32,13,020	979	1,21,04,759	1,21,05,738	...
Judicial Remittances	...	20,300	20,000	300	60,090	60,390	...
Marine Remittances	...	47,343	47,343	...	...	...	...
TOTAL	—27,421	9,48,58,343	9,48,53,795	—22,873	9,11,31,638	9,11,34,355	—25,590

The adjustment of the outstandings is now complete.

84. The details of Remittances by Bills are given below :—

	1884-85.				1885-86.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Supply Bills	6,000	14,67,995	14,58,995	15,000	28,24,410	28,29,410	10,000
Foreign Supply Bills	1,731	1,30,129	1,00,110	31,750	1,27,105	1,56,305	2,550
Remittance Transfer Receipts (Local).	5,17,921	77,90,345	78,73,655	4,34,611	70,42,933	69,70,367	5,07,177
Foreign Remittance Transfer Receipts.	9,555	1,97,416	1,98,208	8,763	23,43,549	23,45,693	6,619
Bills payable—Money Orders payable.	6,429	...	6,429	...	...	...	...
TOTAL	5,41,636	95,85,885	96,37,397	4,90,124	1,23,37,997	1,23,01,775	5,26,346

85. B. Remittances adjusted on the Central Books—

	1884-85.			1885-86.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
Foreign Remittances . . .	31,15,676	9,69,18,726	−9,38,03,049	18,11,110	10,35,26,448	−10,17,15,338
Stock Note Transfers . . .	.....	.....	.....	.....	200	−200
TOTAL .	31,15,676	9,69,18,726	−9,38,03,049	18,11,110	10,35,26,648	−10,17,15,538

The debit under stock note transfers is owing to the issue from the Alipore Treasury of a Calcutta Circle note in lieu of a Bombay note under Rule 41, Chapter 13 of the Civil Account Code.

86. (*c.*) *Accounts between Presidencies and Departments.*

These are classified under two groups:—

(1) Accounts between Presidencies.
(2) Accounts between Civil and other Departments.

The details of transactions under—

(1) Accounts between Presidencies are as follow:—

	1884-85.			1885-86.		
	Credits.	Debits.	Outstandings.	Credits.	Debits.	Outstandings.
	R	R	R	R	R	R
India	79,52,170	1,04,68,189	−25,16,019	63,16,620	82,18,238	−19,01,618
Central Provinces	7,41,777	5,406	7,36,371	11,43,540	3,29,988	8,13,552
British Burma	33,372	20,250	13,122	37,316	30,902	6,414
Assam	49,24,036	1,45,412	47,78,624	39,12,869	1,74,872	37,37,997
North-Western Provinces and Oudh . .	1,55,66,567	3,97,148	1,51,69,419	1,76,29,239	6,58,909	1,69,70,330
Panjab	64,724	27,837	36,887	34,883	38,774	−3,891
Madras	21,579	9,157	12,422	36,915	23,257	13,658
Bombay	5,84,955	10,616	5,74,339	6,65,217	26,150	6,39,067
TOTAL .	2,98,89,180	1,10,84,015	1,88,05,165	2,97,76,599	95,01,090	2,02,75,509

(2) Accounts between Civil and other Departments include the following:—

	1884-85.			1885-86.		
	Credits.	Debits.	Outstandings.	Credits.	Debits.	Outstandings.
	R	R	R	R	R	R
Account between Civil and Post Office .	1,12,19,379	1,07,81,904	4,37,475	1,35,19,724	1,27,16,524	8,03,200
" " " Telegraph .	16,63,117	3,52,858	13,10,259	15,87,803	2,99,725	12,88,078
" " " Marine . .	1,71,500	8,41,960	−6,70,460	1,68,221	12,64,523	−10,96,302
" " " Military, Bengal	3,54,641	25,70,746	−22,16,105	3,49,993	28,20,129	−24,70,136
" " " Military, Madras	602	2,05.633	−2,05,031	3,592	2,02,491	−1,98,899
" " " Military, Bombay	12	8,400	−8,388	296	285	11
" " " Public Works, Ordinary & Railway Branches.	1,43,26,989	2,45,26,664	−1,01,99,675	1,28,69,752	2,11,10,639	−82,40,887
TOTAL .	2,77,36,240	3,92,88,165	−1,15,51,925	2,84,99,381	3,84,14,316	−99,14,935

Remittance Account between England and India.

87. The figures for the two years are compared below :—

	1884-85.			1885-86.		
	Credits.	Debits.	Outstandings.	Credits.	Debits.	Outstandings.
	R	R	R	R	R	R
Her Majesty's Imperial Government	1,72,141	2,237	1,69,904	1,00,039	2,272	97,767
Indian Government, London .	61,278	14,012	47,266	82,597	148	82,449
TOTAL .	2,33,419	16,249	2,17,170	1,82,636	2,420	1,80,216

Section V.—Cash Balance.

88. The cash balance in the Treasuries on the last day of each of the two years under comparison is given below :—

	R
On 31st March 1885	2,25,43,249
On 31st March 1886	2,24,79,380
DIFFERENCE .	63,869

Section W.—Unadjusted Balances.

	1884-85.	1885-86.
	R	R
89. Credit Balances	6,429	54,266

The amount transferred to credit of Arrear Adjustment Account in 1885-86 consists of credits for recoveries of Embankment Advances. The corresponding debits in the exchange account with the Public Works Department were transferred to the Central Books of the Comptroller-General, as these credits could not then be traced. They have, however, since been traced, and the present credit to Arrear Adjustment Account is intended to enable the Comptroller-General to clear the original debit.

The nature of the amount against 1884-85 has been explained in my previous report.

THE TREASURY BUILDINGS,
CALCUTTA;
The 4th April 1887.

E. T. ATKINSON,
Accountant-General.

Appendix A.

BENGAL.

Receipts, 1885-86.

Heads of Revenue.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Principal Heads of Revenue.				
I. Land Revenue	2,56,01,449	1,29,60,296	...	3,85,61,745
II. Opium	6,35,64,034		...	6,35,64,034
III. Salt	1,89,98,208	1,01,474	...	1,90,99,682
IV. Stamps	66,29,028	66,29,027	...	1,32,58,055
V. Excise on spirits and drugs	47,92,347	47,92,347	...	95,84,694
VI. Provincial rates	...	38,71,170	40,37,392	79,08,562
VII. Customs	32,07,635	51,182	..	32,58,817
VIII. Assessed Taxes	7,67,052	7,66,798	...	15,33,850
IX. Forest	2,98,716	2,98,716	...	5,97,432
X. Registration	5,46,930	5,46,930	...	10,93,860
Total	12,44,05,399	3,00,17,940	40,37,392	15,84,60,731
Interest.				
XII. Interest	7,46,843	73,340	55,153	8,75,336
Total	7,46,843	73,340	55,153	8,75,336
Post Office, Telegraph and Mint.				
XIII. Post Office	...	...	12,442	12,442
XIV. Telegraph	...	50	...	50
Total	...	50	12,442	12,492
Receipts by Civil Department.				
XVI. Law and Justice	...	15,27,636	...	15,27,636
XVII. Police	...	6,90,626	...	6,90,626
XVIII. Marine	...	8,50,999	...	8,50,999
XIX. Education	...	5,24,306	...	5,24,306
XX. Medical	...	1,46,276	...	1,46,276
XXI. Scientific and other Minor Departments	...	1,17,983	29,220	1,47,203
Total	...	38,57,826	29,220	38,87,046
Miscellaneous				
XXII. Receipts in aid of Superannuation	1,57,345	52,648	...	2,09,993
XXIII. Stationery and Printing	...	1,93,965	...	1,93,965
XXV. Miscellaneous	1,17,617	6,07,554	1,58,627	8,83,798
Total	2,74,962	8,54,167	1,58,627	12,87,756
Railways.				
XXVI. State Railways (Gross earnings)	...	44,72,801	...	44,72,801
Total	...	44,72,801	...	44,72,801
Irrigation.				
XXIX. Major Works (Direct Receipts)	...	15,84,935	...	15,84,935
XXX. Minor Works (In Charge, P. W. Officers)	...	10,32,038	14,673	10,46,711
Total	...	26,16,973	14,673	26,31,646
Buildings and Roads.				
XXXII. Civil Works (In Charge, P. W. Officers)	...	7,46,366	655	7,47,021
Total	...	7,46,366	655	7,47,021
Contribution	...	...	2,00,308	2,00,308
Total	...	...	2,00,308	2,00,308
TOTAL RECEIPTS	12,54,27,204	4,26,39,463	45,08,470	17,25,75,137

Appendix B.

BENGAL.

Outgoings 1885-86.

Heads of Expenditure.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
Direct Demand on the Revenue.	R	R	R	R
1. Refunds and Drawbacks	4,23,387	1,28,917	18,310	5,70,614
2. Assignments and Compensations	62,870	...	...	62,870
Charges in respect of collection.				
3. Land-revenue	1,49,615	33,67,294	...	35,16,909
4. Opium (including cost of produce)	3,04,74,295	...	...	3,04,74,295
5. Salt (including cost of production)	18,615	18,130	...	36,745
6. Stamps	2,46,215	2,46,214	...	4,92,429
7. Excise	1,61,320	1,61,320	...	3,22,640
8. Provincial Rates	..	...	2,06,752	2,06,752
9. Customs	...	4,90,157	...	4,90,157
10. Assessed Taxes	46,654	43,780	...	90,434
11. Forest	1,85,185	1,85,185	...	3,70,370
12. Registration	3,00,684	3,00,685	...	6,01,369
Total	3,20,68,840	49,41,682	2,25,062	3,72,35,584
Interest.				
13. Interest on ordinary debt	9,059	...	...	9,059
14. Interest on other obligations	1,66,568	...	...	1,66,568
Total	1,75,627	..	...	1,75,627
Post Office, Telegraph and Mint.				
15. Post Office	...	..	3,30,297	3,30,297
16. Telegraph	...	643	...	643
Total	...	643	3,30,297	3,30,940
Salaries and Expenses of Civil Department.				
18. General Administration	2,63,744	15,82,358	1,36,309	19,82,411
19. Law and Justice	...	97,39,426	...	97,39,426
20. Police	77,737	47,87,574	...	48,65,311
21. Marine	...	8,29,070	...	8,29,070
22. Education	...	32,94,534	...	32,94,534
23. Ecclesiastical	1,98,985	...	...	1,98,985
24. Medical	...	14,39,012	731	14,39,743
25. Political	29,404	...	...	29,404
26. Scientific and other Minor Departments	6,200	3,54,230	28,363	3,88,793
Total	5,76,070	2,20,26,204	1,65,403	2,27,67,677
Miscellaneous.				
27. Territorial and Political Pensions	10,05,975	...	...	10,05,975
28. Civil Furlough and Absentee Allowance	26,424	..	...	26,424
29. Superannuation Allowances and Pensions	12,785	12,39,271	337	12,52,393
30. Stationery and Printing	6,92,650	11,13,914	31,261	18,37,825
32. Miscellaneous	40,425	4,51,731	33,889	5,26,045
Total	17,78,259	28,04,916	65,487	46,48,662
Carried over	3,45,98,796	2,97,73,445	7,86,249	6,51,58,490

BENGAL—*concld.*

Outgoings, 1885-86—*concld.*

Heads of Expenditure.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward	3,45,98,796	2,97,73,445	7,86,249	6,51 58,490
Famine Relief and Insurance.				
33. Famine Relief	...	1,23,839	...	1,23,839
34. Protective Public Works	...	...	...	...
Total	...	1,23,839	...	1,23,839
Construction of Railways.				
37. Construction of Railways	...	21,581	...	21,581
Total	...	21,581	...	21,581
Railway Revenue Account.				
38. State Rsilways (Revenue Account)	...	49,46,568	...	49,46,568
40. Subsidised Railways	...	25,967	...	25.967
41. Miscellaneous Railway Expenditure	...	29,694	...	29,694
Total	...	50,02,229	...	50,02,229
Irrigation.				
42. Major Works (Working expenses)	...	34,02,609	...	34,02,609
43. Minor Works and Navigation	...	10,62,955	138	10,63,093
Total	...	44,65,564	138	44,65,702
Buildings and Roads.				
45. Civil Works	...	27,84,722	33,63,137	61,47, 859
Total	...	27,84,722	33,63,137	61,47,859
Contribution from Provincial to Local	...	2,00,308	...	2,00,308
Total	...	2,00,308	...	2,00,308
	3,45,98,796	4,23,71,688	41,49,524	8,11,20,008
Provincial and Local Surplus or Deficit.				
Surplus	...	2,67,775	3,58,946	6,26,721
Deficit	...	...	...	...
Total	...	2,67,775	3,58,946	6,26,721
Total Payments	3,45,98,796	4,26,39,463	45,08,470	8,17,46,729

Government of India Central Printing Office.—No. 8 A. G. R.—30-4-87.—100

PART II.

FINANCIAL DEPARTMENT.

FINANCE—No. 711.

CALCUTTA, { DATED THE 15TH FEBRUARY / ISSUED THE FEBRUARY } 1887.

FROM R. H. WILSON, ESQ.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

I AM directed to acknowledge the receipt of your letter No. 4786, dated the 21st December 1886, forwarding a Note by the Finance Committee on the future Provincial Contract with the Government of Bengal, and requesting that the remarks which the Lieutenant-Governor may desire to make upon it may be communicated to the Government of India as early as convenient. During the past year the Lieutenant-Governor had already of his own motion caused the revenue and expenditure of this Province to be independently examined in respect both of its progress in the past and its probable course in the immediate future. He has now caused the calculations of the Finance Committee to be scrutinized in the light of the later information which is now available, and has examined the proposals for retrenchment contained in their Note; and he directs me to submit the results of this scrutiny and examination for the information of the Government of India.

2. In working out their proposals, the Finance Committee adopted the following course:—

(*a*)—They took as the basis of their calculations the budget estimates of 1886-87, these being the latest estimates then available.

(*b*)—They examined in detail each budget head of revenue and expenditure: in the majority of cases they accepted the figures of the budget estimate as the standard for the future, but in a few cases they rejected these, and adopted other standards arrived at by independent calculations.

(*c*)—They then considered and resolved upon certain reductions in expenditure, which, on administrative grounds, they considered feasible; and they deducted the amount of such reductions from the standards previously arrived at.

(*d*)—They thus obtained a general standard of normal revenue and expenditure according to the terms of the existing contract, which they adopted as the "ruling account" for the settlement of the new contract.

(*e*)—This ruling account showed a surplus of normal revenue over normal expenditure of Rs. 11,52,000, and this surplus the Finance Committee proposed to appropriate to the Imperial Government, leaving the Province with a revenue and expenditure exactly equal.

(*f*)—To the balance sheet thus deduced they applied the revised proportions which the Government of India had proposed for the division of divisible heads, the account being adjusted through the Land Revenue head. The account thus arrived at represented the standard of normal Provincial revenue and expenditure according to the new contract.

Adopting a similar method to the above, the Lieutenant-Governor has caused to be prepared the statements of Provincial revenue and expenditure which form Appendix A of this letter. These statements show, first, the revised estimates for 1886-87 according to the latest returns; secondly, the ruling account proposed by the Finance Committee on the basis of the budget estimates; and thirdly, the ruling account which the Lieutenant-Governor would propose to adopt on the basis of the revised estimates. Columns have also been added showing the differences between the ruling account provisionally compiled by the Finance Committee, and that now prepared from later information. The reasons which have led the Lieutenant-Governor to adopt the particular figures under each head are stated in detail in the memoranda which form Appendix B of this letter, and it is unnecessary to repeat them here. Certain of the chief causes of divergence from the figures of the Finance Committee's ruling account will be discussed more at length in subsequent paragraphs of this letter.

3. The financial result at which the Lieutenant-Governor has thus arrived compares as follows with the provisional proposals of the Finance Committee :—

	Ruling account of the Finance Committee.	Ruling account of the Government of Bengal.
		Rs.
Revenue	4,30,92	4,30,38
Expenditure	4,19,40	4,26,17
Surplus ...	11,52	4,21

The surplus available for resumption by the Imperial Government is therefore only Rs. 4,21,000, and not Rs. 11,52,000, as originally calculated. It will be seen that the two estimates of revenue closely agree, and that the difference occurs almost entirely on the expenditure side, on which the estimate of the Finance Committee has proved to be Rs. 6,77,000 below the mark. On the receipt side, the Finance Committee's figures for Civil heads of revenue were too low under the heads of Land Revenue, Stamps and Marine, against which there is a large (but chiefly nominal) reduction under Excise, and lesser decreases under Registration, Jails, and Miscellaneous. Under Public Works heads there is a falling off of Rs. 1,10,000, of which the greater part occurs under Irrigation—Minor Works, the budget estimate of which had been oversanguine. On the expenditure side the chief increases are under Civil Departments (Law and Justice Proper Rs. 1,65,000, Marine Rs. 74,000, and Medical Rs. 63,000) and Civil Works. The increase under the last head, which aggregates Rs. 2,31,000, is entirely due to an error of calculation in the Committee's estimate. The four items in question together account for Rs. 5,33,000 of increase.

4. The divergencies between the figures originally proposed and those now arrived at are, as stated above, explained in complete detail in Appendix B. They are, however, assignable to three distinct causes. These are the following.

5. In the first place the Finance Committee's figures are, as already stated, based upon those of the budget estimates of 1886-87. It is obviously desirable, however, that the terms of the new contract should be based on the latest and most accurate information available, and not on a mere forecast framed many months beforehand. When the present contract was being framed in 1881, its terms were based upon the final revised estimates of 1881-82, and the Finance Committee evidently contemplated that this would be the case on the present occasion also, their own figures being provisional only. The Lieutenant-Governor has therefore taken the revised estimates for 1886-87 as the basis of his calculations, and not the budget estimates. This change of basis

accounts for the whole of the differences in the figures under the following heads of revenue and expenditure :—

REVENUE.

Salt.	Marine.
Stamps.	Education.
Registration.	Medical.
Interest.	Minor Departments.
Law and Justice.	Irrigation (Minor Works).

EXPENDITURE.

Refunds.	Superannuations.
Land Revenue (sub-head Collectors and establishment).	Stationery and Printing.
	Miscellaneous.

It also accounts partly, but not entirely, for the differences in almost all other heads.

6. The second cause of divergence from the figures provisionally settled by the Finance Committee is that those figures in some cases embodied errors of calculation. These are all referred to in Appendix B, but three mistakes of importance may be briefly noticed in this place. The first of these occurs in the estimate of receipts under Land Revenue. The Finance Committee, in paragraph 13 of their note, state that the receipts under this head, which are divided between Imperial and Provincial in the fixed proportions of 67·7716 and 32·2284, respectively, do not include the 10 per cent. on collections of Government estates, this latter amount being separately credited as a wholly Provincial asset. This, however, is not the case. It has been ascertained that the divisible receipts include the whole collections on Government estates, and not only 90 per cent. of them, as supposed by the Finance Committee, and that the 10 per cent. allotment is assigned to Provincial in addition. The Provincial receipts under the existing contract are, therefore, larger by 32·2284 per cent. of the 10 per cent. collections than the Finance Committee anticipated, and their estimate of Provincial receipts is, therefore, less by more than a lakh of rupees than the reality. The Lieutenant-Governor has corrected this mistake, and accepted the revised estimate (Rs. 123,26) in place of the Finance Committee's figure of Rs. 121,22.

7. The second important mistake occurs in the estimate of receipts by the Jail Department. In paragraph 176 of their note, the Finance Committee, referring to the low budget estimate of receipts from jail manufactures for 1886-87, stated that this was due to a misunderstanding on the part of the Inspector-General of Jails that his Department did not receive credit for certain receipts. Alluding to the Presidency Jail Press, they observed that "the accounts of Government show the actual cost of this institution under Printing and Stationery, and neither debit Jails with the cost, nor credit it with either the real cost, or any nominal value of the work done." Considering the budget estimate to be wrong, the Committee adopted in lieu of it the revised estimate of 1885-86, which was Rs. 8,41,000 under Manufactures. They omitted to notice, however, that this figure included a sum of Rs. 1,00,000 on account of the profits of the Presidency Jail Press. Receipts from these profits represent a mere paper transaction, a book payment by one department of Government to another. If they are shown as a credit in the account of the receiving department, they must be shown as a debit in the accounts of the paying department. The budget estimates of expenditure of the Stationery and Printing Department, however (which were adopted by the Finance Committee as the standard under that head), contained no provision on account of payments to the Jail Department. If, therefore, the Finance Committee's estimate of Jail receipts were to be accepted, it would be necessary to add an equal amount to the estimated expenditure of the Stationery Department. The Lieutenant-Governor, however, prefers to exclude this item from both sides of the account. The revised estimate of receipts under Jails, excluding the profits of the Jail Press, is Rs. 7,86,000, and this is taken as the standard for the ruling account.

8. The third error of importance occurs in the calculation of establishment charges in the Public Works Department, which forms a sub-head of Civil Works by Public Works Department. This error is discussed fully in a

memorandum No. 208A, dated 20th ultimo, prepared in the Public Works Department, which forms an enclosure of this letter, but the facts may conveniently be gathered up thus. The Finance Committee estimated that the gross expenditure on establishment, after making certain reductions, would be Rs. 21,32,000 a year. To meet this they provided the following:—

	Rs.
Debitable to Irrigation, Provincial	6,64,000
Ditto, Capital Expenditure of Rs. 10,40,000 per annum	1,60,000
Proportion of assignment for Civil Works (31 lakhs) ...	10,78,000
Debitable to Imperial	94,000
Total ...	19,96,000

which falls short of the Committee's own estimate by Rs. 1,36,000.

But the Committee's estimate of charge was certainly below the mark. After excluding all provision for temporary establishment, the estimate of cost of the permanent Public Works staff, which it is not within the Lieutenant-Governor's power to increase or reduce, amounts to Rs. 21,65,000, and this will be increased by about Rs. 50,000 when the charges for the Inspectors of Local Works in the Patna, Rajshahye, and Bhagulpore Divisions, which are now borne by the District Road Committees under the Cess Act, are retransferred to Government on the introduction of the Local Self-Government Act in those divisions. The estimate of the Committee must, therefore, be raised by Rs. 83,000 on this account, and the total short provision made by them becomes Rs. 1,36+Rs. 83=Rs. 2,19,000. The Lieutenant-Governor has therefore raised the provision for establishment under Civil Works from Rs. 10,78,000 to Rs 12,97,000. I am to add that the Lieutenant-Governor would be perfectly willing to reduce his Public Works establishment to the figure proposed by the Finance Committee were it in his power to do so. But, as was pointed out by the Committee in paragraph 394 of their note, the Local Government is not its own master in this matter, and has to employ and pay for such officers as may be posted to Bengal, whether their services are required or not. If the Government of India should see their way to a further withdrawal of some of the officers now attached to Bengal, it might be possible to work down towards the figure proposed by the Committee.

9. The third and last cause of divergence between the figures of the ruling account now adopted and that provisionally framed by the Finance Committee is that in certain cases the Lieutenant-Governor has been unable to accept specific reductions proposed by the Committee. It has of course been understood throughout that the suggestions of the Committee were not final, and that it was always open to the Lieutenant-Governor, if he felt unable to adopt any of their recommendations, to show cause why it should not be carried out or taken into account for the purposes of the contract. The presence of the Bengal members on the Committee, and the exhaustive discussions which took place with heads of departments and other officers of this Government, happily eliminated many possible subjects of controversy. There still remained, however, an irreducible residuum of items in which the Lieutenant-Governor has been unable to accept entirely the views expressed by the Finance Committee, and has not given effect to the reductions recommended by them. The chief of these are the following.

10. Under Registration the Committee recommended the following reductions:—

(1) The pay of the Inspector-General to be cut down from Rs. 1,500—60—1,800 to Rs. 1,500 fixed.

(2) The pay of the Inspectors to be reduced from Rs. 1,000 and Rs. 800 to Rs. 500.

(3) The travelling allowance of these officers to be reduced by Rs. 800 on account of the lower rates admissible to lower paid officers.

(4) The pay of the District Registrar of Calcutta to be reduced from Rs. 600 to Rs. 400.

(5) The provision for district travelling allowance to be reduced by Rs. 3,000.

The Lieutenant-Governor has agreed to reduce the pay of the Inspector-General to Rs. 1,500 as proposed, but considering the importance which attaches to the duties of proper inspection and supervision in this Department, he is unwilling to fix the salaries of the Inspectors at less than Rs. 700 and Rs. 500, respectively. The travelling allowance of these officers also would remain the same as at present. Sir Rivers Thompson is willing to reduce the pay of the District Registrar of Calcutta to Rs. 400 on the occurrence of a vacancy: but having regard to the principle accepted in the conference with the Hon'ble the Financial Member, he concludes that no action can be taken in respect of the emoluments of the present incumbent, and no allowance can therefore be taken for this in the present contract. The estimate of district travelling allowance is corrected by the revised estimate, which should be accepted.

11. Under General Administration, the Finance Committee proposed the following reductions :—

		Rs.
(1)	Tour expenses	17,000
(2)	Legislative Department	9,500
(3)	Translator's ditto	4,500
	Total ...	31,000

The Lieutenant-Governor has accepted the first of these in full, and has also reduced the salary of the Bengali Translator from Rs. 700 to Rs. 400 per mensem as proposed. He will further be willing to reduce the salary of the Hindi Translator on the occurrence of a vacancy, but until this occurs, no reduction can be made. It has also been found necessary to strengthen the Bengali Translator's office by the appointment of an additional assistant on Rs. 150 per mensem. The total reduction in this department is, therefore, only Rs. 1,800 a year. As regards the Legislative Department, I am to say that the Government of Bengal is not entirely opposed to the scheme which the Finance Committee have suggested; but it is manifest that, whatever decision may be come to upon this point, no reduction can be effected till the present incumbents vacate their appointments. It is impossible, therefore, to count upon any reduction in this department for the present purpose. The total reduction accepted under General Administration is in round numbers Rs. 19,000.

12. Under Law and Justice (proper), the Finance Committee proposed the following reductions :—

	Rs.
Junior Government Pleader	4,000
Coroner's Surgeon	4,000
Presidency Magistrates	6,000
Presidency Small Cause Court	12,000
Total ...	26,000

The Lieutenant-Governor has decided to abolish the Junior Government Pleader, and to reduce the salary of one of the Presidency Magistrates; and he thinks that reductions may be made in the establishment of the Calcutta Small Cause Court to the extent of about Rs. 6,000 a year. But he is unwilling to reduce the salaries of the Chief Presidency Magistrate, or of the Third and Fourth Judges of the Small Cause Court. Retrenchments in these Judicial offices would, in the Lieutenant-Governor's opinion, be prejudicial to the public interests, and in any case, these reductions could not be carried out during the incumbency of the present holders of the offices, and cannot be taken into account. The allowance of Rs. 500 per mensem, drawn by the Coroner's Surgeon, is absolutely justified by the very serious duties imposed upon that officer in connection with criminal cases. The reductions feasible under this head are therefore taken at Rs. 13,000 instead of Rs. 26,000, as proposed.

13. Under Marine, the following reductions were proposed :—

	Rs.
(1) Port Officer, Calcutta	5,000
(2) Establishment of Port Officer, Calcutta	3,000
(3) Marine Court allowance to Chief Presidency Magistrate ...	2,400
Grants to Port Funds—	
(4) Balasore	5,000
(5) Chittagong	1,860
Total ...	17,260

Of these, the Lieutenant-Governor accepts the second and fourth. As regards the Port Officer, the present incumbent will not retire till 1st April 1888, and the reduction of Rs. 400 per mensem proposed in the salary of the appointment will not take effect till then. The Lieutenant-Governor has, therefore, allowed for only four-fifths of the total reduction, or Rs. 4,000. The allowance of Rs. 200 per mensem to the Judge of the Marine Court cannot be withdrawn till the present incumbent vacates the appointment, and must be reserved for later consideration. The grant said to be given to the Chittagong Port Fund cannot be traced in the estimates or accounts, and seems to be a mistake. The total reductions accepted are therefore Rs. 12,000.

14. Under Education, the Finance Committee have proposed the following reductions :—

	Rs.
(1) Superior graded service	35,000
(2) Subordinate ditto	30,000
(3) Other miscellaneous reductions	80 000
Total ...	1,46,000

The Lieutenant-Governor has accepted the miscellaneous reductions, aggregating Rs. 80,000, but he is unable to assent to the proposals of the Finance Committee with regard to the graded officers of the department. This subject is dealt with fully in a memorandum by the Director of Public Instruction, Bengal, dated the 25th ultimo, a copy of which is forwarded herewith. The Lieutenant-Governor considers that a sweeping organic change in the system of educational administration cannot be dealt with as a mere incident of the financial relations between the Imperial and Provincial Governments, and that the reduction proposed in the staff of the Education Department must be considered independently on its merits. These proposals should, in Sir Rivers Thompson's opinion, have been placed by the Finance Committee in the second of the two classes defined in paragraph 11 of the Resolution of the Government of India in the Finance and Commerce Department, No. 458, dated 28th January 1887: No account can be taken of them in settling the terms of the new contract.

15. Before leaving this part of the subject, the Lieutenant-Governor desires to draw attention to the grants entered in the ruling account under the head of Civil Works—Original Works and Repairs. It will be seen that this Government has accepted the grants proposed by the Finance Committee under these two heads, which aggregated Rs. 7,10,000 and Rs. 12,22,000 respectively. But although Sir Rivers Thompson has thus consented to waive the objections he entertains to these figures, he desires it to be understood that he in no way recedes from the opinion which he caused to be expressed to the Committee on behalf of this Government, that the allotments proposed are altogether inadequate to the pressing requirements of the Province, calculated on the most moderate scale. The views which Sir Rivers Thompson holds on this subject are expressed in paragraphs 10 to 12 of the accompanying memorandum by the Public Works Department, Bengal, to which attention is invited ; and he hopes that even yet the Government of India in the Public Works Department may be able to revise these allotments on a more liberal basis.

16. In some cases the Lieutenant-Governor, though accepting, for the purpose of the contract, the reduction proposed by the Committee, does not see his way to effecting an immediate saving of the exact amount proposed by the

Committee. This remark specially applies to the proposal to abolish the post of the Superintendent of Stamps and Stationery. The Lieutenant-Governor never assented to the amalgamation of this officewith that of the Collector of Customs. He considers it would be a dangerous expedient involving grave financial risks; and if a saving is to be made, it would be better, in his opinion, to reduce the salaries of the heads of the two offices.

17. Having thus worked out the ruling account of normal Provincial revenue and expenditure according to the terms of the present contract, it is necessary to consider the changes in the distribution between Imperial and Provincial, which it has been proposed to introduce. These changes were first enumerated in Mr. Barbour's letter No. 2187, dated 26th July last, to the Finance Committee; but it is understood that they have undergone certain minor modifications since then, and the following represents the proposals which the Lieutenant-Governor understands are now approved by the Government of India in respect of Bengal—

(*a*)—*Land Revenue.*—One-fourth of the total revenue to be Provincial, in addition to which a lump sum will be credited to Bengal to balance the account.

(*b*)—*Surveys and Settlements.*—One-fourth to be Provincial.

(*c*)—*Stamps.*—Three-fourths of both revenue and expenditure to be Provincial.

(*d*)—*Excise.*—One-fourth of both revenue and expenditure to be Provincial.

(*e*)—*Superannuations*—Receipts and expenditure to be equally divided between Imperial and Provincial

(*f*)—*Refunds*—To follow the new proportions now laid down.

(*g*)—*Imperial Agricultural works*—To be made Provincial.

(*h*)—*The Patna-Gya State Railway*—To be made Imperial.

(*i*)—*The Eastern Bengal State Railway and connected lines*—To be made Provincial, subject to a limit of five lakhs above and below the standard estimate of net earnings (Rs. 25,00,000.)

(*j*)—*The interest charged on Provincial State Railways*—To be wholly Provincial.

18. The Lieutenant-Governor is prepared to accept all these changes. He would have preferred that Superannuations should have been wholly Imperial, as it is an item of expenditure over which the Local Government can exercise little real control: and he cannot admit that an allotment of Rs. 6,50,000 for expenditure on Agricultural works is sufficient. But he has decided not to press these objections, recognizing that an ideally perfect settlement is impossible of attainment. The statement which forms Appendix C of this letter shows, in a comparative form, the ruling account adopted by this Government after incorporating the changes of distribution referred to in the last paragraph, the budget estimates for 1887-88 as passed by the Lieutenant-Governor on the basis of the present contract, and the same budget estimates as they will appear under the new contract.

19. Finally, it is to be understood that the terms accepted and figures proposed in this letter and the accompanying appendices are exclusive of, and do not provide for, any of the special items enumerated below. If charges in respect of any of these are hereafter imposed upon Bengal, it will be necessary to provide for them by special grants of suitable amount from Imperial to Provincial, and all the foregoing remarks should be read subject to this condition. These items are the following:—

(1). Cadastral Surveys, such as that lately begun in Mozufferpore; *vide* paragraph 18 of the Finance Committee's note.

(2). A new pilot brig for the Sandheads, to replace the *Cassandra* which has been condemned; *vide* paragraph 217.

(3). Outlay required to complete the Orissa Coast Canal, estimated at rather less than 3½ lakhs; *vide* paragraph 364.

(4). Transfer to Government of the whole cost of the Presidency Police; *vide* paragraph 197.

59

(5). Transfer to Provincial of the Eastern Bengal State Railway Police when the line itself becomes Provincial; *vide* dissent of the Bengal Members of the Finance Committee, page 90.

(6). Interest on loss by exchange on Capital account of Provincial State Railways and Major Works, Irrigation.

(7). Additional Judicial establishments likely to be required; *vide* paragraph 163, to which attention is requested.

(8). Any outlay required in connection with the Census likely to be taken in 1891.

I have the honour to be,

SIR,

Your most obedient servant,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

C. E G. & others—Reg. No. 15035C—205—15-2-87.

APPENDIX A.

RECEIPTS.	Revised Estimate, 1886-87.		Ruling account proposed by Finance Committee on basis of budget estimates.		Ruling account proposed by Local Government on basis of revised estimates.		Increase or decrease of column 7 as compared with column 5.	
	Total.	Provincial share.	Total.	Provincial share.	Total.	Provincial share.	Increase(+).	Decrease(—)
1	2	3	4	5	6	7	8	9
Principal heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—								
(Divisible) ...	3,82,50	1,23,26	3,76,13	1,21,22	3,82,50	1,23,26	2,04	.....
(Provincial) ...		4,00	3,87	3,87		3,87	.....	.....
Salt	1,00	1,00	1,20	1,20	1,00	1,00	.....	20
Stamps	1,35,00	67,50	1,32,56	66,28	1,35 00	67,50	1,22	.....
Excise	99,50	49,75	1,00,00	50,00	97,84	48,92	.....	1,08
Provincial rates ...	39,25	39,25	38,93	38,93	39,20	39,20	27	.....
Customs	57	57	57	57	57	57	.....	.....
Assessed taxes ...	38,00	7,67	38,00	7,50	38,00	7,67	17	.....
Forests	6,80	3,40	7,00	3,50	7,00	3,50	.....	.....
Registration	10,76	5,38	12,10	6,05	10,76	5,38	.....	67
Total Revenue heads .	7,13,38	3,01,78	7,10,36	2,99,12	7,11,87	3,00,87	3,70	1,95
Interest	73	73	68	68	73	73	5	.....
Civil Departments.								
Law and Justice ...	7,74	7,74	7,65	7,65	7,74	7,74	9	.....
Jails	7,86	7,86	8,46	8,46	7,86	7,86	.....	60
Police	7,20	7,20	7,06	7,06	7,05	7,05	.....	1
Marine	9,00	9,00	8,48	8,48	9,00	9,00	52	.....
Education	5,25	5,25	5,56	5,56	5,25	5,25	.....	31
Medical	1,46	1,46	1,41	1,41	1,46	1, 6	5	.....
Minor Departments ...	1,32	1,32	1,46	1,46	1,32	1,32	.....	14
Total Civil Departments ...	39,83	39,83	40,08	40,08	39,68	39,68	66	1,06
Miscellaneous.								
Superannuations	41	41	49	49	41	4	.....	8
Stationery	1,83	1,83	1,23	1,23	1,43	1,43	20	.....
Miscellaneous	6,93	6,93	7,38	7,38	6,42	6,42	.....	96
Total Miscellaneous ...	9,17	9,17	9,10	9,10	8,26	8,26	20	1,04
Total Civil heads ...	7,63,11	3,51,51	7,60,22	3,48,98	7,60,54	3,49,54	56	.....
Railways.								
State Railways (gross earnings)	50,19	50,19	50,86	50,86	50,86	50,86	.....	.....
Irrigation.								
Major works ...	13,30	13,30	13,30	13,30	13,30	13,30	.....	.....
Minor "	8,61	8,61	9,44	9,44	8,61	8,61	.....	83
Total Irrigation ...	21,91	21,91	22,74	22,74	21,91	21,91	.....	83
Civil Works.								
By Public Works Department	6,35	6,35	7,50	7,50	7,23	7,23	.....	27
By Civil Officers ...								
Total Civil Works ...	6,35	6,35	7,50	7,50	7,23	7,23	.....	27
Total Public Works ...	78,45	78,45	81,10	81,10	80,00	80,00	.....	1,10
Total Revenues ...	8,41,56	4,29,96	8,41,32	4,30,08	8,40,54	4,29,54	.....	54
Corrections.								
Various transfers ...	—29	—29	.....	.....	.....	.....	.....	.....
Inter-provincial ...	1,12	1 08	84	84	84	84	.....	.....
Total Resources ...	8,42,39	4,30,75	8,42,16	4,30,92	8,41,38	4,30,38	.....	54

C. E. L —Req. No. 14850C—205—16-2-87.

Expenditure.	Revised estimate, 1886-87.		Ruling account proposed by Finance Committee on basis of budget estimates.		Ruling account proposed by Local Government on basis of revised estimates.		Increase or decrease of column 7 as compared with column 5.	
	Total.	Provincial share.	Total.	Provincial share.	Total.	Provincial share.	Increase (+)	Decrease (−)
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	2,31	1,17	2,35	1,12	2,31	1,17	5	.....
Revenue heads.								
Land Revenue—								
Surveys and settlements.			3,30	1,08	3,30	1,06	.....	2
Collectors and establishments.	36,05	34,27	27,08	27,08	27,39	27,39	31	.....
Government estates ...			2,90	2,90	2,90	2,90	.....	.....
Other heads ...			2,88	2,88	3,15	3,15	27	.....
Salt	12	12	11	11	11	11	.....	.....
Stamps	5,06	2,53	4,82	2,41	4,88	2,44	3	.....
Excise	3,80	1,90	4,04	2,02	4,00	2,00	.....	2
Customs	4,98	4,98	4,95	4,95	4,95	4,95	.....	.....
Assessed taxes ...	2,80	45	1,70	45	1,70	45	.....	.....
Forests	4,60	2,30	4,50	2,25	4,50	2,25	.....	.....
Registration ...	5,66	2,83	6,22	3,11	5,61	2,81	.....	30
Total Revenue heads ...	65,38	50,55	64,85	50,36	64,80	50,68	66	34
Civil Departments.								
General Administration ...	15,85	15,85	15,28	15,28	15,66	15,66	38	.....
Law and Justice ...	80,36	80,36	78,43	78,43	80,08	80,08	1,65	...
Jails	17,50	17,50	17,28	17,28	17,25	17,25	.....	3
Police	47,19	47,19	46,52	46,52	46,94	46,94	42	.....
Marine	8,65	8,65	7,79	7,79	8,53	8,53	74	.....
Education	33,70	33,70	32,46	32,46	32,90	32,90	44	.....
Medical	14,59	14,59	14,26	14,26	14,89	14,89	63	..
Minor Departments ...	2,91	2,91	3,30	3,30	3,18	3,18	.....	12
Total Civil Departments....	2,20,75	2,20,75	2,15,32	2,15,32	2,19,43	2,19,43	4,26	15
Miscellaneous.								
Superannuations ...	13,10	12,95	13,24	13,24	13,10	12,95	.....	29
Stationery	10,59	10,59	10,98	10,98	10,59	10,59	.....	39
Miscellaneous ...	3,48	3,48	3,40	3,40	3,48	3,48	8	.....
Total Miscellaneous ...	27,17	27,02	27,62	27,62	27,17	27,02	8	68
Telegraph ...	1	1	1	1	1	1	.....	..
Famine relief ...	4	4	Nil.	Nil.	Nil.	Nil.	.....	..
Construction of railways ...	8	8	Nil	Nil.	Nil.	Nil.	.....	
Railways.								
Working expenses ...	32,31	32,31	32,65	32,65	32,65	32,65	.....	.....
Interest	20,51	20,51	21,71	21,71	21,71	21,71	.....	.....
Subsidised Companies ..	4	4	Nil	Nil	Nil.	Nil	.....	.....
Miscellaneous ...	57	57	Nil	Nil	Nil.	Nil	.....	.....
Total Railways ...	53,43	53,43	54,36	54,36	54,36	54,36	.....	.....
Irrigation.								
Major works	13,85	13,85	34,14	34,14	34,14	34,14	.....	.....
Interest	22,79	22,79						
Minor works	9,27	9,27	5,00	5,00	5,63	5,63	63	.....
Total Irrigation ...	45,91	45,91	39,14	39,14	39,77	39,77	63	..
Civil works.								
Original works ...			7,10	7,10	7,10	7,10	.....	
Repairs	33,22	33,22	12,22	12,22	12,22	12,22	.....	.....
Establishment ...			10,78	10,78	12,97	12,97	2,19	.....
Other charges ...			50	50	50	50	...	.....
Civil officers	1,02	1,02	40	40	52	52	12	.....
Total Civil Works ...	34,24	34,24	31,00	31,00	33,31	33,31	2,31	.....
Total Public Works ...	1,33,71	1,33,71	1,24,51	1,24,51	1,27,45	1,27,45	2,94	.....
Contributions ...	2,00	2,00	1,59	1,59	1,59	1,59	.....	.....
Total Expenditure ...	4,49,01	4,34,03	4,33,89	4,19,40	4,4[illegible],44	4,26,17	6,77	.....

APPENDIX B.

Memorandum explaining the figures adopted in the Ruling Account.

PART I.—RECEIPTS.

LAND REVENUE.

THE Finance Committee's figures are not based on the budget estimate. They calculated that, on the basis of actual collections during the past three years, the normal standard of collections might be placed at 3,80,00, including 2,00 for miscellaneous receipts. They estimated the 10 per cent. on collections in Government estates at 3,87, and credited this totally to Provincial, and they placed the divisible portion at 3,80,00—3,87=376,13, of which the Provincial share at 32·2284 per cent. worked out to 1,21,22.

This calculation is inaccurate, because, as is reported by the Accountant-General, the Provincial share is really calculated on the gross receipts credited under Land Revenue, including the entire collections in Government estates, and not merely 90 per cent. of them. The Accountant-General places the revised estimate of Land Revenue at 3,82,50, and the provincial portion at 1,28,05. Excluding 4,00 on account of the 10 per cent. collections on Government estates, and 79 (*i.e.*,—29+108) for miscellaneous transfers and interprovincial adjustments, the true Provincial portion appears to be 1,23,26, which the Lieutenant-Governor accepts as the standard for the future.

In respect of Government estates, although the revised estimate for the current year is comparatively high, the Lieutenant-Governor thinks the Finance Committee have shown good reasons for placing the standard at 3,87, which figure he accepts. The figures now proposed are :—

		Provincial share.
Gross Land Revenue, 3,82,50 ;	...	1,23,26
Government estates ...	...	3,87
Total	...	1,27,13

SALT.

THE Finance Committee took the budget estimate of 1,20. The actuals since 1881-82 have been—

1881-82	...	...	...	1,47
1882-83	...	...	...	1,65
1883-84	...	...	...	1,00
1884-85	...	...	...	1,25
1885-86	...	...	...	1,01
1886-87 (revised)		...	...	1,00

There seems no reason to regard the revised estimate as abnormally low, and it may be taken as the ruling account, 1,00,000.

STAMPS.

THE Finance Committee took the budget figure of 1,32,56 (gross) (Provincial share=66,28) pending the receipt of the revised.

The revised has been taken at 1,35,00 (Provincial share 67,50).

The fee for copies has been reduced by one-fourth from 1st April 1887, which will reduce the receipts by about one lakh a year; but even with this drawback the revised estimate (which exceeds the Finance Committee's figure by 2,44,000) may safely be taken as the standard: 1,35,00,000. Provincial share 67,50,000.

EXCISE.

THE budget estimate was 98,00, (Provincial share= 49,00), but the Finance Committee, looking at the actuals of seven months, placed the standard at 1,00,00 pending the receipt of the revised estimate.

The revised is only 99,50, which might have been taken as the ruling figure. But two changes have been made or proposed, which (if applied to the revised estimate) will reduce the latter by 40 and 1,25, respectively In the first place, the duty on Shahjehanpore and Bengal-made rum exported to Assam is to be credited to the latter province instead of to Bengal as hitherto. In the second place, the duty on ganja exported to the North-Western Provinces will probably be credited to that province. The excise revenue of Bengal will therefore be apparently reduced by 40+125=1,65, and the gross revenue can only be taken at 97,85, of which the Provincial share is 48,92.

PROVINCIAL RATES.

THE Finance Committee reduced the budget estimate of 39,17 to 38,93, being a reduction of 44, due to the reduction of the rate on the Burdwan and other large estates.

The revised estimate, however, is 39,25, which has been taken subject to the following modification.

The four annas per cent. treasury rate has been reduced in Burdwan to two annas per cent. This will reduce the receipts by about 5 a year. The ruling account may therefore be taken at 39,25—5=39,20.

FORESTS.

THE budget estimate was—

Receipts ...	...	7,20
Expenditure	...	4,70
Net	...	2,50

The revised is—

Receipts ...	...	6,80
Expenditure	...	4,60
		2,20

The Finance Committee, reducing an excessive estimate of the Conservator, took—

Receipts ...	...	7,00
Expenditure	...	4,50
		2,50

This has been accepted. The Provincial share is—

Receipts	...	3,50
Expenditure	...	2.25
		1,25

REGISTRATION.

THE Finance Committee considered the budget figure of receipts to be high, but adopted it pending receipt of the revised.

The revised estimate is now placed at 10,76 (Provincial share=5,38), which has been taken as the ruling account.

INTEREST.

THE Finance Committee took the budget figure of 68 ; the revised is 73, which is taken.

LAW AND JUSTICE.

THE budget figure (7,65) was taken by Finance Committee. The revised stands at 7,74, which is taken.

JAILS.

THE Finance Committee rejected the budget estimate for 1886-87 as being erroneous in respect of manufactures, and took the revised for 1885-86 under that sub-head. Their estimate of receipts was—

Manufactures	... ...	8,41
Other receipts (budget for 1886-87)	...	5
Total	...	8,46

The actuals of 1885-86 were—

Manufactures—		
Printing	...	99
Other works	...	7,72
		8,71
Other receipts	...	10
Total	...	8,81

It has been decided, however, to exclude the item of "Printing," which represents the profits of the Presidency Jail Press (*see* paragraph 7 of the letter). Excluding this item, the revised estimate is placed by the Accountant-General at 7,86, which is taken.

POLICE.

THE Finance Committee accepted the budget figure of 7,06. The revised estimate is 7,20, which has been accepted with the following modification. The rate of steam-boiler fees has been reduced, causing a reduction of 15. The figure adopted is therefore 7,20 — 15 = 7,05.

MARINE.

THE Finance Committee took the budget estimate of receipts 8,48, but expressed doubts whether the *net* receipts from pilotage were not placed at too high a figure. This doubt is borne out by the revised estimates (which include receipts and charges on account of pilotage at Chittagong and Balasore, which did not appear in the budget estimate.)

The revised estimate is—

Receipts	... ...	9,00
Expenditure	... ...	8,65
		35

The net surplus being only 35, against 52 anticipated in the budget.

The revised figure of 9,00 has been taken for the ruling account.

EDUCATION.

The Finance Committee took the budget figure 5,56. The revised is 5,25, which is accepted.

MEDICAL.

The Finance Committee took the budget figure of 1,41. The revised is 1,46, which is taken.

MINOR DEPARTMENTS.

The Finance Committee took the budget figure (1,46) pending the revised.

The latter is 1,32, which is taken. Emigration fees are falling off, and cinchona febrifuge does not sell as it used to do, chiefly in consequence of the large stock of London-made febrifuge which is being offered to the public under the orders of the Secretary of State.

SUPERANNUATION.

The Finance Committee took the budget figure 49. The revised is 41, which is accepted.

STATIONERY.

The Finance Committee took the budget estimate of 1,23.

This was subsequently raised by the Local Government to 1,40, with reference to actuals. The Accountant-General places the revised estimate at 1,83. He has reported, however, that this includes an extraordinary item of 40 on account of accumulated arrear payments by railways. Excluding this item, the revised estimate is 1,43, which is accepted as the ruling figure.

MISCELLANEOUS.

The Finance Committee reduced the budget estimate of 8,18 to 7,38; the revised estimate is 6,93. This, however, includes 3,90 on account of unclaimed deposits. The Finance Committee considered that to get a reliable estimate of this sub-head, the average of the four last years should be taken. The actuals of these four years were—

1882-83	... ...	2,76
1883-84	... ...	3,75
1884-85	... ...	4,40
1885-86	... ...	2,65
		13,57
	Average ...	3,39

The other heads aggregate 3,03, and the ruling figure should therefore be—

Unclaimed deposits	... ...	3,39
Other items	... ...	3,03
	Total ...	6,42

RAILWAYS.

THE figures proposed by the Finance Committee were only partially based on the budget estimates for the current year. They included some provision for earnings of the Assam-Behar State Railway, which is not yet open for traffic, besides an increased provision for net earnings of the Dacca State Railway, which hitherto has not paid its working expenses. It is also questionable whether the estimated improvement on the Tirhoot State Railway is not too sanguine. It is evidently very difficult to frame trustworthy forecasts in the case of new lines; but the Lieutenant-Governor has decided, on the advice of the Chief Engineer for Railways, Bengal, to accept the figures proposed by the Finance Committee for both revenue and expenditure. These figures do not provide for (1) Stationery and printed forms, or (2) interest on loss by exchange on capital account. The former is a mere transfer from another Provincial head, and may be neglected. The latter, however, is a new charge, aggregating upwards of a lakh of rupees a year, and must be specially provided for. The Finance Committee's figures are adopted on this understanding *see* paragraph 19 of the letter.

IRRIGATION.

MAJOR WORKS.

THE revised estimate 13,30 is identical with the budget, which was adopted by the Finance Committee, and is accepted.

MINOR WORKS.

The budget estimate was 8,74; the Finance Committee added 70 for Civil Officers, and took 9,44; the revised is 8,61. The falling off from the budget is due to the anticipated development of the returns from the Calcutta and Eastern Canals not having been realized. They have, however, exceeded the actuals of the previous year, and it seems clear that the budget was at fault. The revised estimate seems a fair standard, and is accepted.

CIVIL WORKS.

THE Finance Committee raised the budget figure (2,40 + 5,04) 7,44 to 7,50. The revised is only 6,35. This seems abnormally low. Ferries, &c., by Civil Officers give 5,23 revised, and 2,00 is taken on account of receipts in the Public Works Department on the basis of actuals. The total figure stands at 7,23.

R. H. WILSON,
Offg. Secy. to the Govt., Bengal.

CALCUTTA,
The 15*th February* 1886.

APPENDIX B.

PART II.—EXPENDITURE.

REFUNDS.

THE Finance Committee took the budget figure (1,12). The revised is 1,17, which is taken.

LAND REVENUE.

THE charge falls under four heads—

(1). *Surveys and Settlements.*—The Finance Committee's figures are not based on the budget estimate. Their proposals were—

	Imperial + Provincial.
Surveys—	
(1) Government estates	2,00
(2) Calcutta	10
	2,10
Settlements—	
(3) Government estates	1,20
Total (gross) ...	3,30
Provincial share, calculated at 32·2284 per cent.	1,06

It should be noted that (1) was not to be given unless utilized for the purpose contemplated; also that nothing was given for the Mozufferpore and similar cadastral surveys, which were to be specially provided for if sanctioned—*vide* paragraph 19 of the letter. [The Finance Committee showed 1,08 as Provincial share, but this seems an error of calculation.] This Government accepts 1,06 as the ruling figure, subject to the conditions mentioned.

(2). *Collectors and Establishments.*—The Finance Committee thought the budget figure (27,08) too low, but took it provisionally. The revised is (28,58—1,19)=27,39, which is taken. This, it should be noted, includes 27 transferred from General Administration on account of the establishment employed in district offices on work connected with Wards' Estates.

(3). *Management of Government estates.*—The Finance Committee took 75 per cent. of their estimate of collections, which they placed at 3,87, and their estimate was 2,90. The revised estimate is 2,80. But since the Finance Committee's estimate of receipts has been accepted for the ruling account, their figure must also be accepted on the expenditure side. The standard is therefore placed at 2,90.

(4). *Other heads*—

The Finance Committee took these—	
Sub-divisional establishments ...	1,19
Malikana	1,68
Miscellaneous	1
	2,88
Under these heads the revised is—	
Sub-divisional establishments ...	1,19
Malikana	1,55
Miscellaneous	...
	2,74

To which must be added the following items, taken by the Finance Committee under Registration and Minor Departments respectively :—

Land Registration charges	29
Establishment, &c., of the Agricultural Department	12
	3,15

The standard is therefore taken at 3,15.

SALT.

THE budget was 19. The Finance Committee reduced 8 (7 + 1) on account of transfer of Orissa establishment to Madras, and of abolition of salt clerks at Alipore and Khulna.

The former reduction (7) was carried out from beginning of 1886-87, and is corrected by revised. The latter (1) is under consideration. The revised is 12, and if the second retrenchment is made, as is probable, we shall work down to Finance Committee's figure. The standard is therefore taken at 11.

STAMPS.

THE budget figures were as follows:—

	Gross.
(1) Superintendence—	
Salaries	18
Establishment	41
Contingencies	15
	74
(2) Sale of general stamps	83
(3) Sale of court-fee stamps	1,21
(4) Plain paper	11
(5) Stamp paper from central store ...	2,11
Total ...	5,00
Provincial share ...	2,50

The Finance Committee reduced head (1) by 18, proposing to amalgamate the Superintendent of Stamps with the Collector of Customs, and accepted the budget figures under other heads. The revised estimate is 5,06, the increase being chiefly under the last head. The Lieutenant-Governor does not intend to amalgamate the Superintendent of Stamps with the Collector of Customs, but he consents to a reduction of 18 for the purposes of the contract. The ruling figure is therefore taken at 5,06—18= 4,88, of which the Provincial share is 2,44.

EXCISE.

THE Finance Committee took the budget figure 3,92 (gross), and added 12, which had been accidentally omitted. Their total figure was 4,04, of which 2,02 was Provincial. The revised is 3,80, which of course includes the expenditure for which the 12 was provided. It is in contemplation, however, to carry out a partial amalgamation of the Excise and Income-tax Establishments, and a reduction of 30 is provided on this account under Assessed Taxes. This measure will certainly necessitate some increase in the Excise staff. The Finance Committee contemplated some increase in the expenditure on this department, which they characterized as "highly remunerative." The ruling figure is taken at 4,00, but this will probably be exceeded. The Provincial share is 2.00.

CUSTOMS.

THE Finance Committee took the budget figure of 4,98, which they reduced by 3 on account of savings at False Point and Pooree.

The revised estimate is 4,98, and enquiry is now being made about reductions. The proposed reduction of 3 is accepted, and 4,95 is taken as the ruling figure.

It should be noted that the other suggestions thrown out by the Finance Committee are receiving attention; but they do not affect the present calculation.

ASSESSED TAXES.

THE Finance Committee's figure is accepted, and the standard is taken at 2,00, less a reduction of 30 on account of transfer of work to the officers of the Excise Department, or 1,70 in all. The provincial share is for the present fixed at 45.

FORESTS.

SEE the memorandum dealing with receipts. The Finance Committee's figures have been accepted on both sides of the account.

REGISTRATION.

THE Finance Committee reduced the budget estimate of 6,37 to 6,22, the reduction of 15 being made up thus—

Superintendence—		
Inspector-General ...	3,060	
Inspectors	6,080	
Travelling allowance ...	800	
		10,000
Registrar of Calcutta ...	...	2,400
Travelling allowance ...	...	3,000
		15,400

The revised estimate is 5,66, which excludes 29 of Land Registration charges, transferred to Land Revenue.

The Local Government has accepted the reduction of 3 in the Inspector-General and of 2* in Inspectors. The budget estimate of travelling allowance is corrected by the revised estimate. The Registrar of Calcutta cannot be touched at present.

The Lieutenant-Governor has accepted the revised estimate 5,66, less 5, or 5,61.

The Provincial share is 2,81.

GENERAL ADMINISTRATION.

THE Finance Committee reduced the budget estimate by 31, thus—

Tour expenses	17
Legislative Department	9,5
Translators	4,5
	31

The budget figure was 15,59, and the Finance Committee's figure was therefore 15,28.

The revised is 15,85, after excluding 27 transferred to Land Revenue, Collectors and Establishments, *q. v.* It has been ascertained that the revised does not include any charge on account of the Additional Commissioner of Patna, who was not appointed during the current year. The Lieutenant-Governor has acceptedthe reduction

* The figures on which the Finance Committee's estimate of reductions are based did not provide for the full pay of the appointments, the permanent incumbents being on leave or deputation. Hence the full saving will not accrue.

of 17 under Tour expenses, and of 2 under Translators. He is unable to accept any reduction in the Legislative Department—*vide* paragraph 11 of the letter. The ruling figure is therefore taken at 15,85—(17 + 2) = 15,66.

LAW AND JUSTICE.

THE Finance Committee raised the budget figure under sub-head Civil and Sessions Courts by 80, and proposed the following reductions :—

(1)	Junior Government Pleader	4
(2)	Coroner's Surgeon	4
(3)	Presidency Magistrates	6
(4)	Presidency Small Cause Court ...	12
		26

Please see paragraph 12 of the letter, which explains the reductions accepted, aggregating 13. The revised estimate is 80,36, which includes 15 on account of additional Munsifs likely to be sanctioned during the last quarter of the year. The question of the increase to be allowed in the subordinate judicial establishment is separately under consideration, and the Lieutenant-Governor thinks it should be excluded from the present calculation, being provided for by a special grant from Imperial, if sanctioned. On this understanding, he has taken the ruling figure at the revised estimate 80,36—(15 + 13) = 80,08.

JAILS.

THE Finance Committee rejected the budget figure under Manufactures, and took 6,39, the revised estimate of 1885-86. They reduced the budget of other charges (11,04) by 25, or to 10,89—total 17,28. The revised is 17,50. This Government has accepted the Finance Committee's estimate of receipts, which corresponds nearly with the revised estimate. The Lieutenant-Governor is also willing to assume that a reduction of 25 will be made; and accepts as the ruling figure 17,50—25=17,25.

POLICE.

THE Finance Committee took the budget figures, and ; reduced the following :—

1.	Personal Assistant to Inspector-General	6
2.	Salt Police, Orissa	24
3.	Salt outpost police (undetermined) ...	...
		30

The second of these items was entered in the budget by mistake, and is excluded from the revised estimate. The latter is 47,19. The Lieutenant-Governor is willing to assume that the Personal Assistant to the Inspector-General will be abolished (though this may not actually be the case), and he has made the following reductions in the salt outpost police, aggregating 19.

6	Sub-Inspectors	3,960
29	Head-Constables	3,603
116	Constables	8,660
		16,223
	Fixed boat establishment	3,000
	Total ...	19,223

For the ruling figure this Government would accordingly take 47,19—(19 + 6)=46,94.

72

MARINE.

The Finance Committee took the budget figure, less 17 for reductions, but they doubted whether the estimate of *net* pilotage receipts would be reached.

In paragraph 13 of the letter the reductions proposed are compared with those actually found possible, which aggregate 12. The revised estimate is 8;65, the increase being wholly under pilotage, and partly balanced by increased receipts. The ruling figure is taken at 8,65—12=8,53.

EDUCATION.

The Finance Committee reduced the budget of 33,92 by 1,46, or to 32,46, on account of the following—

Superior staff reduced	...	...	36
Subordinate ditto	...	...	30
Net grants ...	...	...	7
Building grants ...	...	...	56
Furniture ...	...	...	3
Minor grants ...	...	...	14
	Total	...	1,46

In paragraph 14 of the letter it is explained why the Lieutenant-Governor is unable to accept the first two of these, which aggregate 66. The other items, which aggregate 80, are accepted for the purpose of the contract, though they may not all be carried out. The revised estimate is 33,70, which is reduced by 80 for the ruling account.

MEDICAL.

The Finance Committee reduced the budget estimate of 14,50 by 24, of which 2 was under Refunds, and 22 was on account of a supposed over-estimate under Medical Establishment. The revised estimate is 14,59. This is evidently too low as a standard for the future. The only sub-head that is liable to large fluctuations is "Medical Establishments." This has fallen in the revised (Imperial+Provincial) by 59, while the Finance Committee considered that a fall of 47 would make it no standard. They provided for a fall of 27, and it seems fair to add to the revised the difference between this and the actual fall, 59—27=32. The ruling figure is therefore taken at 14,59+32=14,89.

MINOR DEPARTMENTS.

The Finance Committee reduced the budget of 3,52 to 3,30. The revised is 2,91, excluding 12 transferred to Land Revenue for establishment of the Agricultural Department.

The Finance Committee's figure, which was not based on the budget, is reasonable, and is accepted subject to a reduction of 12. The ruling figure is therefore 3,30—12 =3,18.

SUPERANNUATIONS.

The budget estimate for 1886-87 was 13,74, which the Finance Committee considered to be too high, and reduced to 13,24. The revised is 12,95, which is accepted.

STATIONERY AND PRINTING.

The Finance Committee took the budget figure of 10,98. The revised is 10,59, the reduction being due to the transfer to the Railway Account of stationery and printed forms supplied to State Raiways. This change is permanent, and the revised figure may fairly be taken for the ruling account.

MISCELLANEOUS.

THE Finance Committee took the budget figure 3,40, which they thought moderate. The revised is 3,48, which is taken.

TELEGRAPHS.

THE revised estimate, which agrees with the Finance Committee's figure (1), is accepted.

FAMINE RELIEF.

THE Finance Committee made no provision for this item, and the Lieutenant-Governor is not prepared to press for any allotment. But it is observed that under paragraph 13 of the Resolution of the Finance and Commerce Department of the 28th January last, the Provincial revenues will remain liable to charges on this account, and as these have occurred in each year since 1882-83, thus—

1882-83	63,000
1883-84	13,000
1884-85	25,000
1885-86	1,24,000
1886-87 (revised)	4,000

it seems scarcely just to allow nothing *per contra*.

RAILWAYS.

THE Finance Committee's figures are accepted. *See* Part I, Railways.

IRRIGATION.

MAJOR WORKS.

THE Finance Committee provided 34,14 for Working Expenses and Interest. The revised is 36,64, but this includes a large special grant on account of repairs to the Orissa Canals, which were severely damaged by floods. Excluding this exceptional item, the Finance Committee's figure is accepted.

MINOR WORKS.

The budget estimates, the revised estimates, and the Finance Committee's proposals are compared below :—

	Budget.	Revised.	Finance Committee's.
(1) Orissa Coast Canal ...	3,75	3,64	Nil.
(2) New Works ...	25	53	Nil.
(3) Maintenance and repairs	5,27	5,10	5,00
Total ...	9,27	9,27	5,00

The Finance Committee have recommended that the Orissa Coast Canal, which is nearly completed, should be provided for by a special grant from Imperial, and the Lieutenant-Governor is prepared to accept this arrangement. In the other items he thinks the revised should be accepted as the standard, as he is advised that five lakhs will not be sufficient to provide for the maintenance of existing works, with such small developments as must inevitably be prosecuted from time to time. He has therefore taken 5,63 as the ruling figure.

CIVIL WORKS.

As regards the allotment for Civil Works by Public Works Department, the case is fully dealt with in paragraph 8 of the letter and the memorandum of the Public Works Department, Bengal, therein referred to. As regards Civil Works by Civil officers, the revised is 1,02. This, like the budget, includes 50 on account of contributions to Municipal and other Excluded Local Funds; and although this is an absolutely necessary branch of the public expenditure in Bengal, the Lieutenant-Governor will not press for any allotment for the present purpose. But excluding this item, the revised estimate is 52, which consists almost entirely of charges for maintenance of ferries and other unavoidable items. The Lieutenant-Governor sees no reason for rejecting the revised estimate as a standard for the future.

CONTRIBUTIONS.

THE Finance Committee's figure, 1,59 is accepted, though it will certainly not be adopted as the measure of actual expenditure.

R. H. WILSON,

Offg. Secy. to the Govt. of Bengal.

CALCUTTA,

The 15*th February* 1887.

W. LeB.—Reg. No. 15377C—205—21-2-87.

APPENDIX C.

APPENDIX C.

REVENUE.

HEAD.	Ruling account according to new contract.		Budget estimate of Local Government for 1887-88 according to present contract.	Budget estimate of Local Government for 1887-88 according to new contract.
	Total.	Provincial share.		
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Land Revenue—				
Fixed assignment plus (+) or minus (—) ...		—12,64	.....	—12,64
(Divisible)	3,82,50	95,62	1,22,95	95,41
(Provincial)		3,87	4,00	4,00
Salt	1,00	1,00	1,03	1,03
Stamps	1,35,00	1,01,25	67,50	1,01,25
Excise	97,84	24,46	49,20	24,60
Provincial Rates	39,20	39,20	39,36	39,36
Customs	57	57	57	57
Assessed Taxes...	38,00	19,00	7,67	19,00
Forests	7,00	3,50	3,50	3,50
Registration	10,76	5,38	5,50	5,50
Total Revenue Heads ...	7,11,87	2,81,21	3,01,28	2,81,58
Interest	73	73	73	73
Law and Justice	7,74	7,74	7,58	7,58
Jails	7,86	7,86	7,90	7,90
Police	7,05	7,05	7,57	7,57
Marine	9,00	9,00	8,69	8,69
Education	5,25	5,25	5,48	5,48
Medical	1,46	1,46	1,46	1,46
Minor Departments	1,32	1,32	1,32	1,32
Total Civil Departments ...	39,68	39,68	40,00	40,00
Superannuations	41	20	42	21
Stationery	1,43	1,43	1,63	1,63
Miscellaneous	6,42	6,42	6,85	6,85
Total Miscellaneous ...	8,26	8,05	8,90	8,69
Total Civil Heads ...	7,60,54	3,29,67	3,50,91	3,31,00
State Railways—				
Gross earnings	1,05,36	1,00,19	51,13	1,00,58
Irrigation—				
Major works	13,30	13,30	13,58	13,58
Minor ,, ...				
(Calcutta and Eastern Canals)... ...				
(Nuddea Rivers)	8,61	8,61	9,33	9,33
(Other works)				
Total Irrigation ...	21,91	21,91	22,91	22,91
Civil Works—				
By Public Works Department	2,00	2,00	1,75	1,75
Civil Officers	5,23	5,23	5,12	5,12
Total Civil Works ...	7,23	7,23	6,87	6,87
Total Public Works heads ...	1,34,50	1,29,33	80,91	1,30,36
Total Revenues ...	8,95,04	4,59,00	4,31,82	4,61,36
Various transfers ...	.....	.....	—17	.....
Inter-provincial ...	84	84	+1,14	+1,14
Total Resources ...	8,95,88	4,59,84	4,32,79	4,62,50

EXPENDITURE.

HEAD.	Ruling account according to new contract.		Budget estimate of Local Government for 1887-88 according to present contract.	Budget estimate of Local Government for 1887-88 according to new contract.
	Total.	Provincial share.		
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Refunds—				
Land Revenue	37	9	14	11
Divided heads	1,94 } 2,39	1,29 } 1,46	1,03 } 1,23	1,36 } 1,53
Provincial rates	8	8	6	6
Land Revenue—				
Surveys and settlements	3,30	83	76	59
Collectors and Establishments	27,39	27,39	27,44	27,44
Government estates	2,90	2,90	3,00	3,00
Other heads	3,15	3,15	3,46	3,46
Salt	11	11	12	12
Stamps	4,88	3,66	2,68	4,02
Excise	4,00	1,00	1,89	95
Customs	4,95	4,95	5,11	5,11
Assessed taxes	1,70	85	45	85
Forests	4 50	2,25	2,20	2,20
Registration	5,61	2,81	2,90	2,90
Total Revenue heads ...	64,88	51,36	51,24	52,17
General Administration	15,66	15,66	15,28	15,28
Law and Justice	80,08	80,08	78,81	78,81
Jails	17,25	17,25	17,96	17,96
Police	46,94	46,94	47,25	47,25
Marine	8,53*	8,53	8,47	8,47
Education	32,90	32,90	33,70	33,70
Medical	14,89	14,89	14,73	14,73
Minor Departments	3,18	3,18	3,09	3,09
Total Civil Departments ...	219,43	219,43	219,29	219,29
Superannuations	13,10†	6,48	13,45	6,65
Stationery	10,59	10,59	10,76	10,76
Miscellaneous	3,48	3,48	3,08	3,08
Total Miscellaneous ...	27,17	20,55	27,29	20,49
Total Civil heads ...	311,48	291,34	297,82	291,95
Telegraphs	1	1	1	1
Famine Relief	...	...	...	.....
Construction of Railways	.....	...	...	.....
State Railways—				
Working expenses	62,15	59,30	32,07	58,92
Interest	29,66	28,02	21,45	27,76
Subsidized companies	.....	.....	.....	.....
Miscellaneous	...	.....	.....	.....
Total Railways ...	91,81	87,32	53,52	86,68
Irrigation—				
Major Works	34,14	34,14		
Minor do.				
Orissa Coast Canal	.....	.....	43,59	43,59
Other new works	53	53		
Maintenance &c.	5,10	5,10		
Agricultural works	6,50	6,50	.....	6,50
Total Irrigation ...	46,27	46,27	43,59	50,09
Civil Works—				
Original Works	7,10	7,10		
Repairs	12,22	12,22	27,64	27,64
Establishment	12,97	12,97		
Other charges	50	50		
By Civil Officers	52	52	63	63
Total Civil Works ...	33,31	33,31	28,27	28,27
Total Public Works ...	171,40	166,91	125,39	165,05
Contributions	1,59	1,59	1,59	1,59
Total Expenditure ...	484,47	459,84	424,80	458,59

* Excludes 100, Imperial.
† Includes 15, Imperial.

C. E G. & W. LoB.—Reg. No. 15398C—205—22-2-87

Note on the Educational sections (paragraphs 226—243) of the Finance Committee's Report.

Inspection (paragraphs 227, 228).—The Committee point to the fact that the cost of inspection has increased by Rs. 62,000 since 1881-82. But it has not increased in greater proportion than the whole cost of education. The duty of Inspectors of all grades is to see that the Government money is properly spent, and that the schools supported by it are maintained in a state of efficiency; and it is a commonplace of educational administration that the cost of inspection should vary directly as the amount of money to be administered. In 1881-82 the cost of inspection was 13·66 per cent. of the total educational assignment: in the budget estimates for 1886-87 it has fallen to 13 per cent. of the total.

2 The Committee also "think that inspection in the higher grades is rather overdone;" and they recommend that the present establishment of five Circle and nine Assistant Inspectors should be reduced to nine Divisional Inspectors. "who should be all or mostly natives, and mostly in the subordinate service, one or two posts being reserved in the superior grades to reward exceptional merit." Practically, therefore, the proposal amounts to the abolition of Circle Inspectors and the transfer of their duties to men for the most part of lower position. Such an arrangement would hardly be found satisfactory. In order to clear the ground, I may say at once that the acceptance of the principle of substituting native Inspectors for Europeans will not settle the question in the sense desired by the Committee. That principle, for my part, I entirely accept; and I think that we should aim at replacing Europeans by natives in all but one or two cases—Behar, for example, will for some years to come require a European Inspector. But the Finance Committee seem to place the question in a somewhat false light when they say, "the educational authorities admit that European Inspectors are unnecessarily expensive." It is not from considerations of expense so much as of efficiency that the proposal has been supported. We believe that a picked native Inspector can do the work as well as any European officer; and that we hold to be a sufficient reason for the change. But, whether European or native, the Circle Inspector has duties to discharge of so delicate and responsible a kind that he can only discharge them efficiently by being raised in rank above those officers who are under his orders. A Circle Inspector has not only to inspect and examine schools, which is the extent of his duties in England; he has also administrative duties of a large and responsible kind, including the control of head-masters and Deputy Inspectors in the higher classes of the Subordinate Educational Service. These duties cannot be discharged by men in the position of Assistant Inspectors. Of nine Assistant Inspectors, four are in class II and five in class III. But of the remaining 25 officers in class III, 16 are either Deputy Inspectors or head-masters; and it is quite clear that the power of transferring these officers and of exercising general control over them could not, without intolerable friction, be entrusted to an officer in the same class with themselves. I am persuaded that no officer is fit to be a Circle Inspector (or what comes to the same thing, a Divisional Inspector with the powers of a Circle Inspector) who is not also fit to be marked out from his fellows by promotion to the superior service. But in that case the only economy would be the saving of one-third of the sanctioned pay in the case of every native officer so appointed. And it is also obvious that five officers of this rank are less expensive than nine would be.

3. It appears, then, that Circle Inspectors, whether they be Europeans or natives of India, must be retained. It remains to consider whether, as stated by the Finance Committee, the higher inspecting staff is still overdone, and whether the number of Assistant Inspectors could be reduced. The appointment of these officers was sanctioned in the Resolution of the 29th July 1878, after an enquiry lasting over a year into questions of educational administration, upon which all Commissioners and District Officers had been consulted. It was pointed out that the efficiency of the Inspector's work had been limited by the multifarious duties they had to discharge, and by the extent of the area they had to supervise. To remedy this evil either the area of work might be contracted, or assistance might be given them within this area. After full enquiry, the latter was the course chosen. "For this purpose the Lieutenant-Governor proposes to strengthen the superior inspecting agency by the appointment of officers, for the most part natives of the country, who will be styled Assistant Inspectors of Schools, each of whom will have to supervise education throughout the districts of one Commissioner's Division. These officers will form no separate link in the administrative chain. Their business will be to collect for the Inspector, within whose circle they work, such information about the condition and progress of schools as the latter officer is now unable to obtain by personal inspection owing to the inconvenient extent of his local jurisdiction" The Finance Committee have now adopted—I do not know on what grounds—the alternative scheme which the Government of Bengal rejected after prolonged inquiry in 1878. The Committee seem, however, to place this question on the wrong ground when they ascribe the appointment of Assistant Inspectors to the necessity of "maintaining an effective check" over Deputy Inspectors. The object was rather to give the Inspector more eyes and hands in doing his proper duties; and it cannot be doubted that this necessity, if it existed in 1878, exists still more strongly now. The Resolution of 1878 declared that the Circle Inspector was "charged with the general supervision of education, both primary and secondary." In 1878 the number of

schools was 26,218, and of pupils 641,400; in 1886 the number of schools had risen to 57,533, and of pupils to 1,358,000. The Resolution of 1878 contemplated and provided for the appointment of Assistant Inspectors for other divisions than the four with which the scheme originally started; and its subsequent extension to every division in Bengal is in accordance with the orders of Government and the necessities of the case.

4. My ignorance of the grounds upon which the Committee have come to the conclusion that inspection in the higher grades is overdone makes it somewhat difficult for me to answer that contention. I may, however, point out that this does not appear to have been the view of the Education Commission. In general table No. 30, page XXXIII of the Appendix to their report, they show the proportionate cost of inspection to the total (not Provincial) expenditure upon education in all provinces. The figures are worth notice:—

Madras	7·92 per cent.
Bombay	6·17 „
Bengal	5·88 „
North-Western Provinces	10·51 „
Punjab	7·80 „
Central Provinces	11·45 „
Assam	15·68 „

For my own part I should say, considering the vast extent of the work to be supervised, that inspection in the higher grades is fairly sufficient, and will be still more nearly sufficient when the establishment of District Boards has relieved the superior officers of a certain portion of their office work; but that inspection in the lower grades is woefully insufficient—a fact which has been repeatedly acknowledged by the Government, and which has actually led in the past year to the withdrawal of 15,000 schools from Government inspection and control, owing to the declared insufficiency of the staff of Sub-Inspectors.

5. There is a minor point that can be more readily disposed of. The Committee think there is no need to retain the Assistant Inspector of European schools. "We think one Inspector without an assistant ought to suffice for the Calcutta schools, and that the others, which are mostly small railway schools, can be visited by the Inspector of the Circle, and the hill schools by the Director himself." The Committee appear to have arrived at this conclusion without inquiring into the history of the case. The advantages of having a uniform test for all European schools in Upper India were so manifest that in 1884 Mr. Nash proposed, and I supported the proposal, that one Inspector should be appointed for the whole of Upper India, with assistants in each province. The Government of Bengal* strongly objected to this proposal in view of the administrative difficulties that might be expected to arise from one man serving many masters, while they fully supported the proposal that the Bengal schools should be placed under a special officer. In view of this adverse expression of opinion, the Government of India thought it unnecessary to bring the question before the other Governments concerned; but the letter (No 131, dated 17th May 1884) proceeded to say:—"The Governor-General in Council is, however, very clearly of opinion that in each province the inspection of schools under the Code should be entrusted to one superior officer, with or without subordinate assistance, as the amount of work may require. There is great force in the objection taken by Mr. Nash, in his letter of the 25th February, to making the inspection of European schools a part of the ordinary duty of Circle Inspectors." In accordance with these orders an Assistant Inspector for Bengal was appointed by the Secretary of State in November 1884. It is obvious that uniformity of standard under a very complex Code cannot be secured if the examination of a few European schools once a year is imposed upon Circle Inspectors as a casual addition to their regular duties; and if the Inspectors are natives of India (as happens in the case of the Presidency and Burdwan Divisions), their competency to examine European schools will not be admitted by the managers.

* No. 138TA, dated 3rd May 1884.

6. *Colleges (paragraphs 230-232).*—It is difficult to criticise the proposals of the Committee under this head, because they appear to set aside or to ignore the recommendations of the Education Commission and the orders of the Government of India thereon. It will be remembered that the Education Commission, in dealing with the question of the withdrawal of Government from the direct management of colleges, divided colleges into three classes: (1) those from which it is premature for Government to consider the propriety of withdrawal, on the ground that they are, and will long continue to be, the institutions on which the higher education of the country mainly depends: these were for Bengal the Presidency, Hooghly, Dacca, Patna, and Cuttack Colleges; (2) those that might be transferred with advantage to bodies of native gentlemen, provided the new managers gave satisfactory guarantees of permanence and efficiency: these were the Rajshahye and Kishnaghur Colleges; and (3) those from which Government might withdraw with less stringent guarantees for permanent efficiency: these were the Berhampore, Midnapore, and Chittagong Colleges. In the Resolution of the 23rd October 1884, the Government of India accepted the "cautious and well-considered proposals" of the Commission on the subject of the gradual withdrawal of Government from the management of

colleges, and left it to the local Governments to give effect to the recommendations on this subject "gradually and as local circumstances permit." In pursuance of these orders, the Government of Bengal, in the Resolution of the 18th June 1886, decided to withdraw from the management of the Berhampore and Midnapore Colleges on the 1st May 1887; and it is believed that both of these colleges will be handed over to the management of local bodies on that date. The Finance Committee now go far beyond these proposals. They recommend that the Hooghly and Dacca Colleges in the first class, and the Rajshahye and Kishnaghur Colleges in the second, should be closed or transferred; and they base their proposals for reduction of the graded service on the assumption that their recommendations are accepted.

7. I do not know how far I should be justified in discussing a decision of the Government of India which does not appear, so far as I can judge, to have been present to the minds of the Finance Committee when making their proposals. I might, however, point to the statement in the Resolution of the 23rd October 1884, above quoted, that "it is, as has been repeatedly declared, in no degree the wish of the Government of India to discourage high education in any way whatever; on the contrary, it believes it to be one of its most important duties to spread and foster it;" and it quotes, in support of this view and of the recommendations of the Education Commission, the following passage from the resolution appointing the Commission:—"The Government ..... is willing to hand over any of its own colleges or schools in suitable cases to bodies of native gentlemen who will undertake to manage them satisfactorily as aided institutions; all that the Government will insist upon being that due provision is made for efficient management and extended usefulness." But the Finance Committee appear to have left out of sight this condition of "efficient management and extended usefulness;" and to have made their recommendations for the retirement of Government from the colleges named without considering whether provision can be made for these requirements. Certainly there is no immediate prospect, so far as I can judge, of the colleges at Kishnaghur and Rajshahye—still less of those at Hooghly and Dacca being handed over to local bodies on such terms as to safeguard their efficient management and extended usefulness. That being so, I do not see how the Government could so soon withdraw from the declarations made in 1884 without arousing grave public discontent.

8. The Committee observe—"The Director of Public Instruction informs us that in in his opinion only four colleges need be kept up—the Presidency, Dacca, Patna, and Cuttack." This was in answer to a question put by the Committee—If reductions are to be made, where should they stop? I replied on that supposition, that they should stop with the four colleges named; that was the 'irreducible minimum.' The point whether it was advisable to make any reduction at all was not raised by the question. I may therefore perhaps state at greater length what my views are as to the withdrawal of Government from the management of colleges; and in this connexion I would solicit attention to the remarks of the Bengal Provincial Committee of the Education Commission in paragraphs 441 to 460 of their Report (pages 155—165). In the present state of public enterprise in education, I consider that the duty of Government is limited to keeping up those colleges in which the highest University standards are taught—the M. A. degree or the B. A. degree with honours. These are in a strict sense the colleges "on which the higher education of the country mainly depends;" the establishment is much more costly than in those colleges which teach to a lower standard; they could not therefore be generally handed over to local management, and they could not be closed without checking higher education. But those colleges which teach only the First Arts standard, or even the B. A pass standard, are not beyond the reach of local resources; in any case, they do not give education of that high class which alone in these days seems to justify Government interference; and unless there are special reasons to the contrary, Government should retire from their management. On this principle the only colleges to be retained would be the Presidency, Hooghly, Dacca, and Patna Colleges, all of whom regularly teach either the M. A. standard or the B. A. standard with honours. The rest should go, unless there are special reasons in any case for retaining them. The Finance Committee laid down general principles only, and on those general principles I agree with them; but it is none the less the duty of the Government to consider with care the special circumstances that affect particular cases. These special circumstances I proceed to consider

9. The first modifying condition lies as I have stated, in the orders of Government on the Education Commission's Report. These affect specially the Rajshahye and Kishnaghur Colleges, which are to be transferred to local bodies only on condition that satisfactory guarantees of permanence and efficiency are given. If this condition can be secured, Government has no further responsibility in the direct maintenance of these colleges; but in the absence of that condition, the explicit orders of Government make it impossible, in my opinion, so much as to consider the question of withdrawal for many years to come. At the same time efforts should be made to elicit and arouse private enterprise in such a form as to make the transfer possible. At Rajshahye there should be little difficulty. The invested funds of the college yield an income of Rs. 11,000 a year, and the total income from local sources, including fees, is over Rs. 14,000. With a Government grant of Rs. 5,000 the cost of the college would be practically provided for; and the only difficulty would be that of management, as to which, to quote from the Bengal Provincial Committee's report (paragraph 428), "the truth appears to be that, except in Calcutta, the people, however

wealthy and enlightened, distrust their own powers of administration in the matter of colleges" At Kishnaghur the invested funds are only Rs. 14,000, and the local income in 1885-86 Rs. 4,117; here, therefore, the pecuniary difficulty would be much greater.

10. The only other colleges of the first grade are the Ravenshaw College, Cuttack, and the College Department of the Bethune Female School. The retention of these colleges also is justified by special circumstances, as is fully acknowledged by the Finance Committee, who do not recommend that either institution should be closed or transferred to local management.

11. Of colleges of the second grade, orders have already been issued for the withdrawal of Government from two—those at Berhampore and Midnapore. Similar orders might be passed without objection in the case of Chittagong, if it were thought worth while to disturb an arrangement which costs the State so little (Rs. 2.739 in 1885-86), and which certainly confers a boon on the inhabitants of a somewhat inaccessible region There remain the college departments of the Sanskrit College and the Calcutta Madrassa; and the Committee recommend the amalgamation of these with the Presidency College. There appears to be some misapprehension about the actual cost of these departments to the State, and the saving that would be effected by their abolition. The cost of the Sanskrit College is shown in the returns as Rs. 21,458; that of the Calcutta Madrassa, College Department, as Rs. 16,855. But Rs. 12,000 in the former case and Rs. 9,000 in the latter must be deducted for the salary of the Principal, which for convenience is debited in each case to the College Department, though it is a charge that should be distributed over the whole institution, and would remain even though the College Departments ceased to be. It is true that, should these departments be abolished, it would be a question whether future incumbents of the Principalship should be officers of the superior graded service; but that question would not arise, at any rate in the case of the Sanskrit College Principal, until after the retirement of the present incumbents The immediate saving resulting from the abolition, after deduction of fee-receipts, would be limited to the cost of the English lecturers; that is, to about Rs. 5,000 a year in the case of the Sanskrit College and Rs. 5,400 in that of the Madrassa, together with some inconsiderable addition for contingent expenditure. These are the amounts that have to be considered in dealing with the question on its merits, as I now proceed to do.

12. In 1860 the Sanskrit College was affiliated in Arts up to the B. A. standard. In 1872 Sir George Campbell proposed to abolish the College Department altogether; but on the strength of certain representations that were then made, the First Arts classes were retained, while the third and fourth-year students were allowed to read in the Presidency College at reduced fees. The representations that weighed with the Government of Bengal were of the following kind:—The declared object of the Sanskrit College is to teach Sanskrit to a high standard; and with this object the students in the School Department have already, on passing the Entrance Examination, read Sanskrit to a standard approaching that required by the University for the B. A. degree. If from that point they have to attend the Presidency College lectures, they can get only so much time for Sanskrit as the Presidency College allows for that subject. If, on the other hand, they learn their English subjects in their own college, the lectures in these subjects are so arranged as to allow much more time for Sanskrit than is necessary or possible in the Presidency College; and thus they are able to maintain their superiority in Sanskrit up to the First Arts standard; and also beyond it, because the variety of courses for the B. A. degree leave students much more time for special study. Under the present arrangement, they are accordingly well prepared to enter on the difficult course for the M. A. degree in Sanskrit. Under the arrangement proposed by the Committee, they would be no further advanced in Sanskrit after taking the B. A. degree than the ordinary student of an Arts College. It may perhaps be objected that they would be still better off in this respect if they had no English lectures to distract their attention, and could devote their time exclusively to the study of Sanskrit in their own college. But no doubt has at any time been expressed as to the desirability of connecting the study of Sanskrit with that of Western language and literature; and it is in this point that the Sanskrit College is differentiated from the *tols* of Bengal, and its existence as a special institution justified. The maintenance of the Anglo-Sanskrit Department of the Benares College is justified on the same grounds

13. In the Calcutta Madrassa, First Arts classes have been opened and closed, and again opened after lengthened consideration in 1884. The re-opening of the College Department was an outcome of the desire, enforced by the representations of the Education Commission, to give to Mahomedans greater encouragement and greater facilities in acquiring a University education; and the establishment of college classes within the walls of their own special institution appeals undoubtedly to a sentiment of great force. The question therefore cannot be considered with sole reference to the number of students and the cost of the college classes; it must take into account all those considerations on which so much stress was laid three years ago. At the same time it must be admitted that the constitution of the College Department is not satisfactory. The establishment is in some respects too weak for its work, especially in the department of mathematics, in which 8 candidates failed out of 12 at the last F. A. examination. Mahomedan gentlemen of position have frequently pointed this out to me; and I have come to the conclusion that, if the classes are to be retained, the establishment should be strengthened—a change

which can be effected at comparatively small cost. We may tolerate a weak teaching staff in the college classes of the Sanskrit College, where after all proficiency in Sanskrit is the main thing. But in maintaining the College Department of the Madrassa, our chief object is to qualify increasing numbers of Mahomedan students for the University degree; and it would be a doubtful boon if, in deference to religious or national sentiment, we gave them a special college, and at the same time refused to equip it with an adequate staff. If the staff is not to be strengthened, I should recommend that the College Department be closed, and the students allowed to read on payment of one-third fees, as many of them now do, in the Presidency, the Doveton, or St. Xavier's College, or indeed any they might select. But the other alternative is that which a consistent policy seems to require.

14. Such are the special considerations which affect the question of maintaining particular colleges, outside the general principle which I enunciated above as that by which the action of Government should, in my opinion, be determined. It will be seen that the Committee, besides appearing to ignore these special considerations, go beyond that principle in recommending the withdrawal of Government from the Hooghly and Dacca Colleges. These last come within the category of those from which, according to the "cautious and well-considered" opinion of the Education Commission, it was premature for Government to consider the propriety of withdrawal, and which therefore might be held to be safeguarded from such a change at the present time. But independently of that, the Committee ground their recommendation in the case of the Dacca College on what I cannot but regard as a mistaken principle and an imperfect view of the facts. "We think," they say, "that the Government might even go further and decide that a Government College is not needed at Dacca, where an unaided private institution already exists and flourishes." The unaided institution is the Jagannath College of Dacca, which teaches up to the First Arts standard, and within these limits is eminently successful. If the Dacca College taught to no higher standard, or if there were any ground for believing that the Jagannath College could efficiently replace it on its abolition, the proposal to retain it could hardly be defended. But the Dacca College is the first of the mofussil colleges in Bengal. Of 25 candidates who passed from this college at the last B. A. examination, 14 passed with honours; and this represents a standard of learning which justifies its description as one of "those institutions on which the higher education of the country mainly depends." If the Dacca College were closed, the Jagannath College, good as the latter is within its own sphere, could not take its place; and the students of the Jagannath College would be among the greatest sufferers. That College flourishes now, because its students have the Government College to go after they have passed the First Arts examination; it would not flourish to the same extent if that opening were denied them.

15. *Reduction of the Superior Staff* (*paragraphs* 233-235.).– From what has preceded, it will be evident that the large reductions proposed by the Committee are founded on no solid basis. The Berhampore, Midnapore, and Chittagong Colleges are not under officers of the superior service. The Sanskrit College and the Calcutta Madrassa are under officers of that service, but they would presumably continue to be so after the First Arts classes were abolished. The transfer of the Rajshahye and Kishnaghur Colleges would involve the reduction of one graded officer in each case; but, as I have shown, the withdrawal of Government from these institutions is a matter that demands fuller consideration than appears to have been given to it. The same remark applies with even greater force to the colleges at Hooghly and Dacca. It has also been shown that no reduction in the number of Inspectors of the superior service is possible, though some inconsiderable saving can be effected in their cost. It follows, therefore, that unless and until special orders are issued by Government in a sense opposed to that of the foregoing observations, I am unable to say that the reduction of a single officer is possible. It should, at the same time, be observed that Government has just consented to the transfer of Dr. Watt to the Department of Revenue, Finance, and Commerce of the Government of India, without replacing him by another officer in this department

16. But even on the supposition that all the reductions proposed by the Committee are carried out, there remains the further difficulty that the officers employed in the colleges to be closed or transferred have still to be maintained and paid as members of a graded service, and that their posts can be only gradually absorbed. The Committee assumed, reasonably enough, that vacancies in the graded list would occur in the next five or ten years, as they did in the last five or ten; that is, at the rate of about two a year. But a closer examination of the graded list, and of the number of officers who are likely to retire within the periods named, shows this expectation to be unfounded. In the last ten years vacancies from death or retirement have been exceptionally numerous: in fact, the senior officer in the fourth class, which numbers 20 members, was appointed in 1877—less than ten years ago. But there is no safe ground for supposing that vacancies will recur at this rapid rate in a small service, composed, for the most part, of young men, who (death-vacancies apart) will not be in a position to retire until they have either attained the age of 55, or have served in India for 30 years, exclusive of furlough. I may also point out that in the reduced establishments recommended in paragraph 234 of the report, no provision is made for officers on furlough.

17. *Technical Colleges and Schools* (*paragraph* 236) —The Seebpore Engineering College and the School of Art are, as the Committee point out, institutions maintained at a high cost,

of which only a small proportion is recouped by fees. But these institutions are, I imagine, kept up on quite other grounds than those of cost, namely, on account of their public utility. Engineers must be trained for the work of the province; and though the same necessity does not exist in the case of art-students, yet the Government has in hand a large scheme for reconstituting the School of Art on a basis more fully suited to the requirements of the day. And yet, in the one case as in the other, the public demand for these students, and consequently the popularity of the institutions in which they are taught, is not yet so great as to justify any increase in the fee-rates. A Sub-Committee of the Board of Governors is now sitting in order to ascertain the causes of the waning popularity of the Engineering College, and any proposal to raise the rate of fees would be premature. The same remark applies to the suggestion of the Committee as to reducing the scholarships which now form one of the chief attractions of the college. The "unusually large scholarships" to which the Committee refer are two graduate scholarships of Rs. 100 a month and six of Rs. 50 a month tenable for one year by students who have passed their examinations and are employed on works in progress under the supervision of the Public Works Department. Though called scholarships, they are rather of the nature of salaries for probationers; and the charge appears to belong more properly to the Public Works than to the Education Department. The scholarships attached to the School of Art are of small amount; they are 17 in number, aggregating Rs. 75 a month.

18. *Ordinary schools* (*paragraphs* 237-238).—The Committee take credit for a saving of Rs. 7,000 in net grants to Government high schools, and this can hardly, in my opinion, be correct. In the first place, the change involves no reduction of expenditure, but only an increase of receipts. In the second place, it is obvious that increased expenditure will in many instances result—not, indeed, from the reduction of net grants, but from the causes which make such reduction possible. Thus a school has a net grant of Rs. 2,400. It prospers, has a large accession of pupils, increases its receipts from fees and subscriptions, and in the course of five years has a surplus balance of Rs. 5,000 at its credit in the Government books, because it has required to draw only Rs. 1,400 a year out of its net grant of Rs. 2,400. For the next five-yearly period the net grant is accordingly reduced to Rs. 1,200 or Rs. 1,500. But within that period it finds the need of increased accommodation, and accordingly draws from the treasury and spends on a new building the Rs. 5,000 which it has saved in the previous five years. In this case the reduction of the net grant is accompanied by a large increase in the Government expenditure—the expenditure, namely, of all the savings that accrued in the preceding period. Cases of this kind frequently occur. For example, the Gya Zillah School has for years drawn no portion of its net grant, and has now amassed a surplus balance of Rs. 15,900. It is proposed to reduce its net grant from Rs. 2,100 to Rs. 600, but at the same time the school is about to spend nearly the whole of its surplus balance on a new building. In the Pubna Zillah School, again, the credit balance has grown to Rs 7,153, all of which is to be spent on enlarging the school-house, while its net grant is to be reduced from Rs. 2,400 to Rs 1,500.

19. *Grants-in-aid* (*paragraphs* 239-241).—The Committee acknowledge that the assignment under this head cannot be reduced, and that the increase in expenditure is due partly to the steady growth of aided institutions, and partly to the settled policy of the Government of India as to the teaching of poor Europeans. But while these facts furnish a reason for not reducing the allotment, they furnish an equally cogent reason for increasing it. Applications for new grants are continually coming in, but the grants themselves are at a standstill. Notwithstanding all the economy we can and do enforce in the reduction of grants on renewal, there is a constantly growing file of applications which, for want of funds, it is impossible to meet. Thus, for example, I have now before me 34 applications from the Dacca Division; 48 from the Presidency Division; those from the Burdwan Division have been forwarded to their respective District Boards, 'for disposal' as it is termed, but at present they have no funds wherewith to dispose of these applications. Special grants are also frequently sanctioned by the direct orders of Government in the case of particular institutions; for example, among the most recent cases are an increased grant of Rs. 100 a month to the General Assembly's Institution, a grant of Rs. 100 a month to the Narail College, a grant of Rs. 100 a month to the Anglo-Arabic school at Patna, a grant of Rs. 50 a month to the Maisadal technical school at Midnapore. Also, when the colleges at Berhampore and Midnapore are transferred to local bodies, a grant of Rs. 1,000 in the latter case, and of probably Rs. 4,000 in the former, will have to be made to their managers. All these have to be provided for; and there are besides more than 100 pending applications for ordinary grants, averaging Rs. 20 or Rs. 25 a month each. It is obvious that even the addition of Rs. 20,000 a year to the grant-in-aid allotment, as proposed in paragraph 13 of the letter No. 2287TG, dated 25th September 1884, to the Government of India on the Report of the Education Commission, will go but a small way towards meeting these claims. But an increase of the allotment to that extent at least is absolutely necessary if the grant-in-aid rules are to be anything more than a dead letter.

The applications for building grants received up to date for next year amount to Rs. 51,650 for European and to Rs. 16,800 for native schools—in all to Rs. 68,450. This is a much larger amount than I anticipated when I told the Committee that I should require

Rs. 40,000 for the next three years and Rs. 10,000 for the two succeeding years; and I am now forced to the conclusion that the proposed allowance of Rs. 30,000 for the period of the contract must be raised to Rs 40,000.

20. *Minor reductions* (*paragraph* 242).—I am not aware what the intentions of the Government are with regard to the continuance of the agricultural scholarships; but I am informed that, if retained, they will no longer be treated as an educational charge, and I have no objection to their removal from the estimates of this department. Whether the Gilchrist scholarships are to be withdrawn or not is a question that is apparently still under consideration. As to the *Education Gazette*, I have no information, other than that contained in the Finance Committee's report, about the orders that have been passed on Mr. Tawney's letter No. 3935, dated the 26th June 1886. There is no objection to the reduction of the grant for Uriya books to Rs. 1,000.

21. *Receipts* (*paragraph* 243).—Credit has already been taken under 'net grants' (paragraph 237) for the full amount of the enhanced free receipts anticipated in zillah schools, and it must not be reckoned twice over. It need hardly be pointed out that, if Government retained only three colleges under its own control, the receipts under this head could not be maintained at the present figure.

22. As to the general question of the contract for the next five years, it is only necessary for me to point out that in the letter No. 2287 of the 25th September 1884, above quoted, the Government of Bengal undertook (paragraphs 40-42) to work up in nine years to a total increase of 12¾ lakhs a year—a proposal of which the Government of India recorded its approval in paragraph 39 of the Resolution No. 394, dated the 27th November 1884. It is beyond my province to attempt to reconcile this with the Finance Committee's proposal to reduce the estimate for the term of the contract by nearly 1½ lakhs.

The 25th January 1887. A. CROFT.

C. E. G.—Reg. No. 15308C—205—16-2-87.

No. 208A, dated Calcutta, the 20th January 1887.

Memo. from—COLONEL S. T. TREVOR, R.E., Secy. to the Government of Bengal, Public Works Department,

To—The Financial Department of this Government.

WITH a memorandum [No. 2659], dated the 27th December 1886, the Financial Department forward a copy of a Note by the Finance Committee on the future Provincial contract with Bengal, together with a Note giving a history of the working of the contract now in force, and ask for the views and advice of the Public Works Department on the several observations and recommendations of the Finance Committee with respect to Public Works. Accompanying the Notes is a dissent recorded by the local members of the Committee.

2. The portions of the Committee's Note, which refer to Railways and Irrigation, have been dealt with separately, and there remain to be considered the proposals of the Committee regarding "Civil Works, Revenue," "Establishment," and "Civil Works."

3. *Civil Works, Revenue.*—The Finance Committee have assumed the normal amount of this revenue at Rs. 7,50,000 Excluding an extraordinary receipt realised in 1884-85, the amount credited in the Public Works Department during the five years of the present contract will, when the revised estimate of the present year is taken into account, average below Rs. 2,00,000. There have been several abnormal receipts during the last five years which are not likely to be repeated, and it would not be safe to estimate the Public Works Department portion of this revenue at more than Rs. 1,75,000 against an average for the last five years of Rs. 1,96,000. The Committee's estimate would therefore appear to be too high.

4. *Public Works Establishments.*—In a Note placed before the Committee by the Chief Engineer, it was shown that the average expenditure on establishments for the five years of the present contract would be Rs. 23,09,000. The average of the five years of the preceding contract was Rs. 22,83,000, and of the six years preceding that Rs. 28,52,000. It was explained in the same Note that the system now in vogue under which the Imperial Government and the Irrigation Branch contribute at a fixed rate towards the cost of establishment entails a considerable loss on Provincial Civil Works. To remedy these inequalities, the Chief Engineer suggested that the new contract should make provision for the whole of the establishment apportioned to the province, and not merely for the part of it employed on Provincial Civil Works, the cost of which, it was shown, could not, under the present system, be estimated with any degree of accuracy. The Committee have, however, in their proposals, adhered to the present system of accounting; and if, as is anticipated, the allotments for Imperial works are to be restricted during the next few years, the loss referred to above will be enhanced.

5. The Committee have assumed (paragraph 392) that the reductions recently effected in the establishment of superior officers will bring down the establishment charges to Rs. 21,32,000 for the whole province. The estimate is too low.

6. The budget estimate for the current year was Rs. 23,32,000. The revised estimate is Rs. 21,47,000, but, owing to there being a large number of absentees, the charges are very low. The revised estimate, as far as can be seen, leaves no margin. A carefully prepared estimate for 1887-88 amounts, after deducting Rs. 94,000 to be received from Imperial, to Rs. 21,65,000, which will be increased by about Rs. 50,000 if, as is intended, the Local Self-Government Act is introduced in the Patna, Rajshahye and Bhagulpore Divisions. The total will therefore amount to Rs. 22,15,000, and it would be Rs. 1,00,000 more were it not for the fact that there are several officers belonging to Bengal who are at present employed on the North-Western Frontier. These officers are not required here; but, as explained in the Chief Engineer's Note already referred to, the Local Government is not a free agent in the matter, and the Government of India might at any time order them back to Bengal. Assuming, however, that they will not return, the estimate stands at Rs. 22,15,000, which is Rs. 83,000 in excess of that assumed by the Committee.

7. The assignments proposed by the Committee to meet the cost of establishment are as follows:—

		Rs.		Rs.
† The assignment for Irrigation (Rs. 22,75,000) provides for establishment ...				*6,64,000
* Productive Public Works, Revenue Account ...	Revenue Establishment	2,56,200	The Irrigation Branch contemplates expenditure to the average amount of Rs. 10,40,000 yearly on Capital Productive Public Works, which will give for establishment about ...	1,60,000
	Engineering	1,49,500		
Minor Works	Revenue Establishment	71,000		
	Engineering	77,300		
Embankments	Engineering	1,10,000		
		6,64,000		
The assignment of Civil Works (31 lakhs) provides [paragraph 394] ...				10,78,000
Total ...				19,02,000

There would also be a contribution of Rs. 94,000 from Imperial, which would raise the amount available to Rs. 19,96,000, and, as explained by the Irrigation Department, there may

* NOTE—*For explanation of the Irrigation figures, vide memorandum No 511A, dated the 11th January 1887.*

88

be occasional windfalls from contribution works or special grants from the Government of India. In 1887-88, for instance, a special grant is to be given for the Orissa Coast Canal, although, on the other hand, in that year the Productive Public Works grant under (Capital) is only to be Rs. 8,41,000, and not Rs. 10,40,000 ; and money may at times be advanced by the Government of India for drainage works.

8. Leaving, however, these extraordinary items of receipt out of the calculation, the assignments proposed by the Committee are less than their own estimate by Rs. 1,36,000, and less than the estimate that has been prepared for next year by Rs. 3,13,000.‡ All charges, so far as they can be foreseen, have been included in this estimate, and it may be that it errs on the side of safety. But in any case the deficiency will amount to over Rs. 2,50,000 ; and if this sum has to be provided out of the total grant proposed for Public Works, there will be a bar to even the very limited progress which the Committee thought would meet the necessities of the province.

9. *Tools and plant and suspense account.*—The Committee propose [paragraph 395] an assignment of Rs. 50,000 under this head. The provision is sufficient for tools and plant, but the restricted grant will render it more difficult than ever to carry out the orders of the Secretary of State regarding the supply of European stores. It is impossible to carry out these orders without having larger stocks on hand than would be necessary under a system of local purchase according to requirements.

10. *Repairs.*—The portion of the Chief Engineer's Note, which refers to repairs, is reproduced below :—

"The expenditure of the five years of the current contract, and the average for that period, are given on the margin. The average is 12,22. This is too low a figure, because the expenditure in the years 1884-85 and 1885-86 was cut down much below the actual necessities of the Province in consequence of the appeal which was made by the Government of India to all Local Governments to keep down expenditure during the critical state of affairs on the North-West Frontier. The usual periodical repairs were left undone at that time, but the lost ground must be recovered sooner or later, if the roads and buildings of the Province are to be maintained in a reasonably efficient state of repair. It would be hard on the Province to make the short expenditure of those years, which was only due to the loyal response of the Local Government to the appeal of the Government of India, a factor in reducing the average assignments for the future. It must be borne in mind that the expenditure on repairs must of necessity be a continually increasing amount, because the block and stock of buildings and roads, the property of Government, is continually increasing. It is a moderate estimate to take 2 per cent. on the value of the block and stock as the average annual cost of maintenance. Thus for all expenditure that is incurred on original works, provision to the extent of 2 per cent. of that expenditure per annum must be made for future maintenance, and the average annual grant for repairs must be increased to that amount. This will be seen from a consideration of the figures of past years. The average expenditure on annual repairs for the six years 1871-72 to 1876-77 was 10,46. During the same period the expenditure on original works was 75,38. Two per cent. on 75,38 is 1,50, and this would be the average increment to the cost of annual repairs due to the additional block and stock provided ; that is, the average cost of annual repairs might be expected to increase from 10,46 to 11,96. The actual average for the succeeding five years 1877-78 to 1881-82 was 11,84. Again, the total expenditure on original works for these five years was 1,03,12. Two per cent. on this is 2,06. Therefore, the average cost of annual repairs for the succeeding five years, that is, for the period of the current contract, might be expected to increase from 11,84 to 13,90, and it certainly would have amounted to this if it had not been for the restriction placed on expenditure as above mentioned. Proceeding with the same method of calculation, we find that the total expenditure on original works during the current contract is 75,69. Two per cent. on this is 1,50. Adding this to what the average expenditure on annual repairs of the current contract should have been, we arrive at the figure 15,40 as the average for the next five years. This is about what the demands of the current year amounted to, though they had to be cut down to 13,50 owing to sheer impecuniosity. But this cannot go on without detriment, any more than a man could go on living on reduced rations without losing condition. In the case of railways, several hundreds of miles of which are added to the property of the State annually, no one would dream of supposing that the annual cost of maintenance would not increase proportionately with the increase in mileage. But in the case of ordinary roads and buildings, it seems to be often taken for granted

	Rs.
1882-83	15,03
1883-84	13,38
1884-85	8,09
1885-86	11,11
1886-87	13,50
Total ...	61,11
Average ...	12,22

† This difference is made up as follows :—

	Rs.
Difference between the Committee's estimate and the total of their proposed assignments	1,36,000
Difference between correct and assumed estimate	83,000
Contribution from Imperial allowed for in estimate	94,000

that the cost of repairs should be a nearly constant quantity, and that any increase in it is a proper subject for enquiry or unfavourable comment. I trust I have succeeded in showing that such increase is inevitable as long as there is any progress in the material improvement of the country. The minimum provision for repairs in the new contract should be 15 lakhs."

11. It was urged on the Committee by the local members that the amounts allotted for repairs should not be placed at a lower figure than 15 lakhs, and this estimate, which is in a great measure borne out by the figures quoted in paragraph 391, the Public Works Department is unable to modify. As stated by the Local Members of the Committee in their dissent, many of the metalled roads of the province are now in need of heavy renewals in consequence of the restricted expenditure of the past three years. The repair of buildings has also been deferred to provide money for very urgent original works, and it will certainly not be possible to make up for lost time if the assignment is limited to that proposed by the Committee.

12. *Original Works.*—The requirements under this head were also placed before the Committee by the Chief Engineer, from whose Note an extract is given below:—

"The expenditure of the five years of the existing contract, and the average for that period, are given on the margin. The average is 14,94.

	Rs.
1882-83	38,02
1883-84	19,79
1884-85	8,38
1885-86	3,50
1886-87	5,00
Total ...	74,69
Average ...	14,94

"The average for the five years of the previous contract ending 1881-82 was 20,62; and the average for the six years before that again, which takes the account back to 1871-72, when the system of decentralization was first introduced by Lord Mayo, is 12,56. These figures give an average for the past 16 years of 15,82. The allowance for the next contract cannot therefore be fixed at less than 15,00.

"In the Confidential Note giving a preliminary sketch of the next contract, it has been suggested that, in considering the expenditure during the existing contract, the figures of the earlier years cannot be taken as a standard, because Bengal was then engaged in spending its large balances. But these balances were distinctly taken into consideration in settling the terms of the contract, and if they are omitted now in striking an average, the average would be incorrect, as will be seen from the figures given above for the last sixteen years. It was optional with the Local Government to spread the expenditure of these balances over the five years of the contract, or to spend them otherwise to the best advantage; and it was deemed more advantageous to spend them in completing and bringing into use, as speedily as possible, the numerous works which were in progress at the close of the previous contract. The province thus got the benefit of these works from an early period in the contract, which it would not have done if their completion had been protracted merely for the sake of equalising the annual expenditure.

"In the Note referred to, it is also stated that the North-West Provinces have spent in the last five years an average of only 10,12, and that it is possible to limit to 7,50 the requirements of the Bengal Province. But this is not possible if any reasonable progress is to be made in supplying those requirements. If Bengal and the North-West Provinces were on a par in all other respects, such as area and population and trade, which they are not, the fact that all building operations cost from 50 to 100 per cent. more in Bengal than in the North-West Provinces is alone sufficient to show that, if an expenditure of ten lakhs per annum gives a fair rate of progress in the latter, at least fifteen lakhs would be required to ensure the same rate of progress in Bengal. The accompanying statements show that there are sanctioned projects amounting to over 87 lakhs, which are at present awaiting financial provision. Minor works costing less than Rs. 2,500 are not included in the list. At the normal rate of 15 lakhs per annum for new works of all kinds, major and minor, it will take six or seven years to get through the list, and by that time another list of equal dimensions will have accumulated."

The amount the Committee propose to assign under this head is Rs. 7,10,000, and in the light of past experience the Public Works Department can only say that it is totally inadequate to meet the wants of the Province. The demands for new works have lately become so urgent that in the present year it has been necessary to make special grants and to utilize every available sum in an endeavour to make some progress. The revised estimate will be raised to about Rs. 10,00,000, and this will increase the average for the present contract by Rs. 1,00,000, making it close on Rs. 16,00,000, It will be impossible to make even fair progress in developing the efficiency of the administration and the resources of the country if the grant under this head is allowed to fall below Rs. 15,00,000 during the next five years.

90

A.

Statement showing Provincial Receipts and Expenditure under XXXIII and 46, respectively, for Civil Works under Public Works Department Officers in Bengal for the years 1881-82 to 1886-87.

Heads of Classification.	Actuals for 1881-82.	Actuals for 1882-83.	Actuals for 1883-84.	Actuals for 1884-85.	Revised estimate for 1885-86.	Budget estimate for 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under XXXIII	2,39,957	2,13,127	2,02,294	6,39,152	2,00,000	2,40,000
Expenditure under 46—						
Original Works—						
Civil Buildings	29,29,260	31,55,351	14,69,204	6,21,309	4,23,566	3,06,600
Communications	11,47,760	5,54,572	3,29,106	1,40,360	21,000	98,300
Miscellaneous Public Improvements ...	1,53,420	91,788	1,81,243	76,677	11,000	95,100
Repairs—						
Civil Buildings	4,73,177	4,36,378	3,81,694	1,73,384	3,46,330	4,00,000
Communications	9,67,498	10,04,965	8,93,253	5,88,316	7,23,700	9,00,000
Miscellaneous Public Improvements ...	49,644	61,361	63,055	47,033	40,600	50,000
Establishments	8,83,562	9,74,533	9,99,743	9,77,969	11,33,688	13,13,560
Tools and plant	98,381	1,56,490	40,283	13,414	34,116	36,440
Profit and loss	32	.....	.....	258	.....	.....
Suspense accounts	—15,395	2,46,774	2,17,524	75,381	—50,000	.....
Total Expenditure ...	66,87,239	66,82,212	43,75,105	27,14,101	26,84,000	32,00,000

B.

Statement showing the charges on account of Public Works Establishments in General and Irrigation Branches in Bengal from the year 1881-82 to 1886-87.

Sub-heads of Classification.	Actuals for 1881-82.	Actuals for 1882-83.	Actuals for 1883-84.	Actuals for 1884-85.	Approximate for 1885-86.	Budget estimate for 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer—						
Salaries	1,02,946	1,20,215	1,34,044	1,22,733	1,17,560	94,536
Office	1,00,860	1,00,061	99,638	1,13,620	1,07,628	1,09,374
Travelling and local allowances	12,255	13,711	19,488	21,230	20,845	13,540
Contingencies	16,288	13,281	11,100	11,882	10,220	10,500
Total Chief Engineer ...	2,32,349	2,47,268	2,64,270	2,69,465	2,56,253	2,27,950
Superintending Engineers—						
Salaries	1,33,536	1,34,112	1,35,366	1,36,884	1,41,478	1,12,200
Office	55,978	68,054	72,462	70,004	70,786	53,580
Travelling and local allowances	11,477	13,538	12,963	15,054	15,935	11,120
Contingencies	8,077	7,653	8,489	7,836	8,198	8,000
Total Superintending Engineers ...	2,09,068	2,23,357	2,29,280	2,29,778	2,36,397	1,84,900
Accounts	1,24,358	1,07,222	1,18,048	1,18,375	1,19,536	1,27,700
Construction—						
Engineers	5,79,243	6,12,332	5,87,315	5,24,417	5,59,649	6,40,356
Upper Subordinates	3,50,406	3,38,472	3,47,293	2,88,760	2,74,457	2,88,344
Lower ditto	88,047	94,542	96,392	86,001	79,752	88,000
Petty	40,252	43,043	42,421	41,672	43,922	39,000
Office, including accountants	1,70,245	1,80,181	1,90,589	1,68,672	1,64,759	1,68,920
Travelling and local allowances	2,46,056	2,27,010	2,16,531	1,88,705	1,77,969	1,96,596
Contingencies	41,732	36,905	36,656	34,224	32,638	29,268
Total Construction ...	15,15,981	15,32,485	14,96,197	13,32,451	13,33,146	14,50,484
Medical	10,541	10,698	13,808	12,261	15,985	11,516
Revenue and Navigation	2,59,490	2,72,834	2,85,670	3,04,948	3,10,425	3,29,450
Special Survey	19,915	37,007	8,131	10,125	4,313	.....
Calcutta International Exhibition	.....	.....	16,063	.....	1,915	.....
Special Imperial charges	.....	.....	2,987	3,674	.....	.....
Grand Total ...	23,71,702	24,30,871	24,33,954	22,81,077	22,77,970	23,32,000
Distribution—						
Provincial Buildings and Roads	8,83,562	9,74,533	9,99,743	9,77,960	12,85,824	13,13,560
Imperial ditto ditto	2,53,203	2,75,371	3,52,184	2,40,930	89,084	93,800
Irrigation and Navigation	11,48,890	11,12,039	10,01,588	9,76,408	8,01,916	8,45,800
Other funds and accounts	86,047	68,928	80,439	85,770	1,01,146	78,840
Total as above ...	23,71,702	24,30,871	24,33,954	22,81,077	22,77,970	23,32,000

91

C.

Statement showing the Provincial Irrigation Receipts and Expenditure, prepared in accordance with Financial Department letter No. 1418, *dated* 9*th April* 1886.

	Actuals, 1881-82.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	REMARKS.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.							
Productive Public Works, Revenue Account	12,56,811	13,17,729	11,69,841	13,07,521	13,50,000	13,30,000	
Irrigation and Navigation works	6,99,149	7,65,259	7,90,215	7,75,000	7,97,000	8,11,000	
Agricultural works	300	3,001	2,123	2,818	3,000	3,000	
Total ...	19,56,260	20,85,988	19,62,179	20,85,339	21,50,000	21,44,000	
Expenditure.							
Productive Public Works, Revenue Account	10,43,134	11,50,028	10,60,394	11,79,758	11,67,000	11,25,000	Working expenses (direct charges).
Irrigation and Navigation works	25,73,077	22,23,973	9,90,646	6,56,284	8,23,000	7,30,000	
Agricultural works	45,954	1,43,258	1,87,170	1,59,888	1,19,500	1,10,000	
Total ...	36,62,165	35,17,259	22,47,210	19,95,930	21,09,500	19,65,000	

D.

Statement showing the Charges on account of Public Works Establishments, together with Outlay on Works and Repairs from Imperial and Provincial Funds for Buildings and Roads and Irrigation and Navigation Works in Bengal from 1871-72 *to* 1886-87.

Years.	Imperial. Buildings and Roads. Outlay on works and repairs.	Imperial. Buildings and Roads. Charges on account of establishment.	Imperial. Irrigation and Navigation. Outlay on works and repairs.	Imperial. Irrigation and Navigation. Charges on account of establishment.	Imperial. Total. Outlay on works and repairs.	Imperial. Total. Charges on account of establishment.	Provincial. Buildings and Roads. Outlay on works and repairs.	Provincial. Buildings and Roads. Charges on account of establishment.	Provincial. Irrigation and Navigation. Outlay on works and repairs.	Provincial. Irrigation and Navigation. Charges on account of establishment.	Provincial. Total. Outlay on works and repairs.	Provincial. Total. Charges on account of establishment.	Total charges on account of establishment, columns A and B.	Total charges on account of establishment debited to Local Funds and Accounts.	Total Revenue establishments charged to Irrigation and Navigation.	Grand total of establishment charges of the year.
	Rs.	Rs.	Rs.	Rs.	Rs.	A Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	B Rs.	Rs.	Rs.	Rs.	Rs.
1871-72	25,47,000	6,89,600 / 27·07	32,65,400	9,10,700 / 27·88	58,12,400	16,00,300 / 27·53	20,11,400	8,57,800 / 42·64	.....	.....	20,11,400	8,57,800 / 42·64	24,58,100	.....	75,700	25,33,800
1872-73	7,10,600	2,20,100 / 30·97	41,04,900	10,31,600 / 25·13	48,15,500	12,51,700 / 25·99	24,25,400	10,55,000 / 43·49	.....	.....	24,25,400	10,55,000 / 43·49	23,06,700	1,74,000	63,100	25,43,800
1873-74	5,11,800	1,29,700 / 25·34	43,67,100	10,90,100 / 24·96	48,78,900	12,19,800 / 25·00	33,42,400	12,71,200 / 38·03	.....	.....	33,42,400	12,71,200 / 38·03	24,91,000	2,33,700	63,000	27,87,700
1874-75	6,94,100	1,30,500 / 18·80	43,14,000	13,94,600 / 32·32	50,08,100	15,25,100 / 30·45	24,71,200	17,62,000 / 71·30	.....	.....	24,71,200	17,62,000 / 71·30	32,87,100	2,25,200	61,700	35,74,000
1875-76	6,12,300	1,60,900 / 26·27	33,45,600	12,94,900 / 33·67	44,57,900	14,55,800 / 32·43	20,80,100	10,97,300 / 52·75	.....	.....	20,80,100	10,97,300 / 52·75	25,53,100	3,02,700	61,000	29,16,800
1876-77	3,56,900	1,22,400 / 34·29	32,70,200	10,74,700 / 32·86	36,27,100	11,97,100 / 33·00	14,83,100	10,81,900 / 72·94	.....	.....	14,83,100	10,81,900 / 72·94	22,79,000	3,96,400	79,600	27,55,000
1877-78	3,33,800	1,10,200 / 33·01	24,81,900	9,38,900 / 37·82	28,15,700	10,49,100 / 37·26	15,62,000	8,03,000 / 51·40	.....	.....	15,62,000	8,03,000 / 51·40	18,52,100	2,93,100	1,08,100	22,53,300
1878-79	3,04,100	1,15,500 / 37·98	2,87,900	1,59,400 / 55·36	5,92,000	2,74,900 / 46·41	26,71,100	10,28,800 / 38·51	23,84,600	8,31,300 / 34·86	50,55,700	18,60,100 / 36·89	21,35,000	1,09,200	1,42,800	23,87,000
1879-80	3,59,500	1,15,600 / 32·15	14,04,200	6,95,200 / 49·50	17,63,700	8,10,800 / 45·97	24,89,300	8,85,100 / 35·55	12,58,000	3,20,400 / 25·47	37,47,300	12,05,500 / 32·16	20,16,300	96,900	2,50,600	23,63,800
1880-81	6,08,500	87,500 / 14·37	14,84,800	4,43,100 / 29·84	20,93,300	5,30,600 / 25·34	37,90,200	8,41,600 / 22·20	17,36,500	3,66,100 / 21·08	55,26,700	12,07,700 / 21·85	17,38,300	52,400	2,45,800	20,36,500
1881-82	12,56,600	2,53,200 / 20·15	13,93,200	4,03,300 / 28·94	26,49,800	6,56,500 / 24·77	57,20,700	8,83,600 / 15·44	24,83,900	4,86,100 / 19·57	82,04,600	13,69,700 / 16·69	20,26,200	86,000	2,59,500	23,71,700
1882-83	13,34,500	2,75,400 / 20·63	12,56,000	2,69,900 / 21·49	25,90,500	5,45,300 / 21·05	53,04,400	9,74,500 / 18·37	25,43,900	5,69,300 / 22·38	78,48,300	15,43,800 / 19·66	20,89,100	69,000	2,72,800	24,30,900
1883-84	15,41,000	3,52,900 / 22·85	18,07,400	3,81,800 / 21·12	33,48,400	7,34,000 / 21·81	33,17,600	9,99,700 / 30·13	15,38,400	3,34,100 / 21·71	48,56,000	13,33,800 / 27·46	20,67,800	80,400	2,85,700	24,33,900
1884-85	10,59,500	2,40,900 / 22·73	18,03,800	3,77,300 / 20·91	28,63,300	6,18,200 / 21·60	16,47,100	9,78,000 / 59·37	13,46,500	2,94,200 / 21·84	29,93,600	12,72,200 / 42·59	18,90,400	85,800	3,04,900	22,81,100
1885-86	8,12,500	84,400 / 16·47	10,19,400	1,97,600 / 19·38	15,31,900	2,82,000 / 18·41	14,33,900	12,80,400 / 89·29	15,23,600	2,97,800 / 19·55	29,57,500	15,78,200 / 53·36	18,60,200	1,02,900	3,11,800	22,74,900
Budget estimate, 1886-87	4,23,200	93,800 / 22·21	10,50,000	2,32,300 / 22·12	14,73,200	3,26,100 / 22·15	20,35,000	11,28,600 / 55·45	12,35,000	2,84,100 / 23·00	32,70,000	14,12,700 / 43·20	17,38,800	78,800	3,29,400	21,47,000*

Total for the six years from 1871-72 to 1876-77	54,32,700	14,53,200 / 26·74	2,31,67,200	67,96,600 / 29·33	2,85,99,900	82,49,800 / 28·84	1,38,13,600	71,25,200 / 51·58	.....	.....	1,38,13,600	71,25,200 / 51·58	1,53,75,000	13,33,000	4,04,100	1,71,11,100
Average for ditto ditto ...	9,05,500	2,42,200 / 26·74	38,61,200	11,32,800 / 29·33	47,66,700	13,75,000 / 28·44	23,02,300	11,87,500 / 51·58	.....	.....	23,02,300	11,87,500 / 51·58	25,62,500	2,22,000	67,400	28,51,900
Total for the five years from 1877-78 to 1881-82	28,62,500	6,82,000 / 23·82	70,52,000	26,39,900 / 37·43	99,14,500	33,21,900 / 33·50	1,62,33,300	44,42,100 / 27·36	78,63,000	20,03,900 / 25·48	2,40,96,300	64,46,000 / 26·75	97,67,900	6,37,600	10,06,800	1,14,12,300
Average for ditto ditto ...	5,72,500	1,36,400 / 23·82	14,10,400	5,28,000 / 37·43	19,82,900	6,64,400 / 33·50	32,46,700	8,88,400 / 27·36	15,72,600	4,00,800 / 25·48	48,19,300	12,89,200 / 26·75	19,53,600	1,27,500	2,01,400	22,82,500
Total for the five years from 1882-83 to 1886-87	48,69,700	10,43,700 / 21·49	69,36,600	14,58,900 / 21·03	1,18,06,300	25,05,600 / 21·22	1,37,38, 00	53,61,200 / 39·02	81,87,400	17,79,500 / 21·73	2,19,25,400	71,40,700 / 32·56	96,46,300	4,16,900	15,04,600	1,15,67,800
Average for ditto ditto ...	9,73,900	2,09,300 / 21·49	13,87,300	2,91,800 / 21·03	23,61,200	5,01,100 / 21·22	27,47,600	10,72,200 / 39·02	16,37,500	3,55,900 / 21·93	43,85,100	14,28,100 / 32·56	19,29,200	83,400	3,00,900	23,13,500
Grand total for the 16 years from 1871-72 to 1886-87	1,31,64,900	31,81,900 / 24·17	3,71,55,800	1,08,95,400 / 29·32	5,03,20,700	1,40,77,300 / 27·97	4,37,84,900	1,69,28,500 / 38·68	1,60,50,400	37,83,400 / 23·57	5,98,35,300	2,07,11,900 / 34·61	3,47,89,200	23,86,500	29,15,500	4,00,91,200
Average for ditto ditto ...	8,22,800	1,98,900 / 24·17	23,22,200	6,81,000 / 29·32	31,45,000	8,79,900 / 27·97	27,36,500	10,58,000 / 36·68	10,03,200	2,36,500 / 23·57	37,39,700	12,94,500 / 34·61	21,74,400	1,49,100	1,82,200	25,05,700

* A sum of Rs. 1,85,000 has been withdrawn from the grant for Establishment during 1886-87, and made available for expenditure on Provincial Civil Works during the year.

93

E.

Statement showing the Cost of Establishment of the Irrigation Branch for ten years prior to the amalgamation of Establishment of General and Irrigation Branches in 1882-83.

	Actual for 1881-82.	Actual for 1880-81.	Actual for 1879-80.	Actual for 1878-79.	Actual for 1877-78.	Actual for 1876-77.	Actual for 1875-76.	Actual for 1874-75.	Actual for 1873-74.	Actual for 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total cost of establishment for Irrigation Circles and divisions, including office of Direction and Accounts...	13,30,143	11,94,004	13,54,870	12,32,046	11,15,507	13,30,886	13,80,437	14,97,848	12,11,267	10,94,684
Deduct amount credited on account of works done for Buildings and Roads Branch, as well as for Tuccavee and other works—										
Buildings and Roads ...	1,70,727	1,11,262	67,980	52,729	2,009	2,594	1,685	1,125	.....	.....
Other funds...	10,52	27,725	20,714	45,863	66,513	1,73,999	22,808	40,435	56,153	.....
	1,81,253	1,38,987	88,694	98,592	68,522	1,76,593	24,493	41,560	58,153	.....
Net amount charged to Irrigation Branch	11,48,890	10,55,017	12,66,176	11,33,454	10,46,985	11,54,293	13,55,944	14,56,288	11,53,114	10,94,684

F.

Statement comparing the Cost of Establishment for Irrigation Branch with the amount charged for at percentage rates for the five years 1882-83 *to* 1886-87, *or since the amalgamation of the Establishment of General and Irrigation Branches.*

PARTICULARS.	Actual for 1882-83.	Actual for 1883-84.	Actual for 1884-85.	Actual for 1885-86.	Estimate for 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.
Total cost of establishment for Irrigation circles and divisions, *including* establishments employed in collecting revenue of the Irrigation Branch ...	12,38,700	12,02,100	11,88,200	12,33,000	12,85,700
Share of the cost of office of Direction and Accounts at the sanctioned rate of 5 per cent. on the total outlay on irrigation works and repairs	1,90,000	1,67,200	1,57,500	1,27,500	1,14,300
Total ...	14,28,700	13,69,300	13,45,700	13,60,500	14,00,000
Deduct amount to be credited on account of Buildings and Road works executed by the Irrigation Branch at the sanctioned rate of 18 per cent. on the total outlay for works and repairs	1,44,000	1,20,200	64,800	56,500	75,000
Balance chargeable to Irrigation Branch ...	12,84,700	12,49,100	12,80,900	13,04,000	13,25,000
Amount charged to Irrigation Branch at 23 per cent., *plus* the whole cost of Revenue establishment, as per Finance Accounts	11,12,000	10,01,600	9,76,400	8,07,200	8,45,800
Difference loss borne by Provincial Buildings and Roads Branch on account of Irrigation Branch ...	1,72,700	2,47,500	3,04,500	4,96,800	4,79,200
	Total loss for five years, Rs. 17,00,700.				

95

G.

Statement showing the amount of Expenditure incurred on Works and Repairs and Establishments in General and Irrigation Branches in Bengal from 1871-72 *to* 1886-87, *together with the total Establishment Charges in both Branches during those years.*

Years.	Provincial Buildings, Roads and Services.		Imperial Militaay and Civil Buildings, Roads and Services.		Imperial and Provincial Irrigation Works.		Total Imperial and Provincial Buildings, Roads and Irrigation Works.		Establishment charges on all other heads and accounts.	Total charges of establishment of the year.
	Outlay on works and repairs.	Outlay on account of establishment.	Outlay on works and repairs.	Outlay on account of establishment.	Outlay on works and repairs.	Outlay on account of establishment.	Total outlay on works and repairs.	Total outlay on account of establishment.		
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72	20,11,400	8,57,800 *42·64*	25,47,000	6,89,600 *27·07*	32,65,400	9,86,400 *30·20*	78,23,800	25,33,800 *32·40*	.....	25,33,800
1872-73	24,25,400	10,55,000 *43·49*	7,10,000	2,20,100 *30·97*	41,04,900	10,94,700 *26·66*	72,40,900	23,69,800 *32·72*	1,74,000	25,43,800
1873-74	33,42,400	12,71,200 *38·03*	5,11,800	1,29,700 *25·34*	43,67,100	11,53,100 *26·40*	82,21,300	25,54,000 *31·06*	2,33,700	27,87,700
1874-75	24,71,200	17,62,000 *71·30*	6,04,100	1,30,500 *18·80*	43,14,000	14,56,300 *33·75*	74,79,300	33,48,800 *44·77*	2,25,200	35,74,000
1875-76	20,80,100	10,97,300 *52·75*	6,12,300	1,60,900 *26·27*	38,45,600	13,55,900 *35·25*	65,38,000	26,14,100 *39·98*	3,02,700	29,16,800
1876-77	14,83,100	10,81,900 *72·94*	3,56,900	1,22,400 *34·29*	32,70,200	11,54,300 *35·29*	51,10,200	23,58,600 *46·15*	3,96,400	27,55,000
1877-78	15,62,000	8,03,000 *51·40*	3,33,800	1,10,200 *33·01*	24,81,900	10,47,000 *42·18*	43,77,700	19,60,200 *44·77*	2,93,100	22,53,300
1878-79	26,71,100	10,28,800 *38·51*	3,04,100	1,15,500 *37·98*	26,72,500	11,33,500 *42·41*	56,47,700	22,77,800 *40·33*	1,09,200	23,87,000
1879-80	24,89,300	8,85,100 *35·55*	3,59,500	1,15,600 *32·15*	26,62,200	12,66,200 *47·56*	55,11,000	22,66,900 *41·12*	96,900	23,63,800
1880-81	37,90,200	8,41,600 *22·20*	6,08,500	87,500 *14·37*	32,21,300	10,55,000 *32·75*	76,20,500	19,84,100 *26·00*	52,400	20,36,500
1881-82	57,20,700	8,83,600 *15·44*	12,56,600	2,53,200 *20·15*	38,77,100	11,48,900 *29·63*	1,08,54,400	22,85,700 *21·06*	86,000	23,71,700
1882-83	53,04,400	9,74,500 *18·37*	13,34,500	2,75,400 *20·63*	37,09,900	11,12,000 *29·26*	1,04,38,800	23,61,900 *22·62*	69,000	24,30,900
1883-84	38,17,600	9,99,700 *30·13*	15,41,000	3,52,200 *22·85*	33,45,800	10,01,600 *29·93*	82,04,400	23,53,500 *28·69*	80,400	24,33,900
1884-85	16,47,100	9,78,000 *59·37*	10,59,500	2,40,900 *22·73*	31,50,300	9,76,400 *30·90*	58,56,900	21,95,300 *37·48*	85,800	22,81,100
Revised estimate, 1885-86	15,66,200	11,33,700 *72·38*	5,50,800	93,300 *16·93*	25,53,700	9,02,800 *35·35*	46,70,700	21,29,800 *45·59*	1,16,200	22,46,000
Budget estimate, 1886-87	18,50,000	13,13,600 *71·00*	4,23,200	93,800 *22·21*	22,85,000	8,45,800 *37·01*	45,57,200	22,53,200 *49·44*	78,800	23,32,000

The figures in *italics* denote the percentage which Establishment charges bear to the outlay on Works and Repairs.

H.

Statement showing the cost of Engineering and Revenue Establishments charged in the accounts of the Irrigation Branch from 1871-72 *to* 1886-87, *together with the total outlay on works and repairs, and the amount of revenue realized in the Irrigation Branch during that period.*

Years.	Total charges on account of Establishment.			Total outlay on works and repairs.	Total revenue realized.
	Cost of Engineering establishment.	Cost of Revenue establishment.	Total.		
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72	9,10,700 *27·88*	75,700	9,86,400	32,65,400 *30·20*	98,500
1872-73	10,31,600 *25·13*	63,100	10,94,700	41,04,900 *26·66*	1,02,000
1873-74	10,90,100 *24·96*	63,000	11,53,100	43,67,100 *26·40*	2,56,000
1874-75	13,94,600 *32·32*	61,700	14,56,300	43,14,000 *33·75*	2,75,500
1875-76	12,94,900 *33·67*	61,000	13,55,900	38,45,600 *35·25*	3,01,900
1876-77	10,74,700 *32·86*	79,600	11,54,300	32,70,200 *35·29*	4,24,500
1877-78	9,38,900 *37·82*	1,08,100	10,47,000	24,81,900 *42·18*	5,16,900
1878-79	9,90,700 *37·07*	1,42,800	11,33,500	26,72,500 *42·41*	8,94,500
1879-80	10,15,600 *38·15*	2,50,600	12,66,200	26,61,700 *47·57*	16,81,000
1880-81	8,09,200 *25·12*	2,45,800	10,55,000	32,21,300 *32·75*	16,85,200
1881-82	8,89,400 *22·93*	2,59,500	11,48,900	38,77,100 *29·63*	19,67,800
1882-83	8,39,200 *22·08*	2,72,800	11,12,000	37,99,900 *29·26*	20,74,400
1883-84	7,15,900 *21·39*	2,85,700	10,01,600	33,45,800 *29·93*	19,66,800
1884-85	6,71,500 *21·31*	3,04,900	9,76,400	31,50,300 *30·99*	20,89,300
Revised estimate, 1885-86	5,75,000 *22·61*	3,25,000	9,00,000	25,42,000 *35·40*	21,54,500
Budget estimate, 1886-87	5,39,300 *22·62*	3,29,000	8,68,300	23,83,000 *36·43*	21,48,500

J.

Statement showing the outlay on Provincial Civil Buildings, Roads and Services in Bengal for the years from 1871-72 *to* 1886-87.

	Original Works.				Repairs.				Total for works and repairs.	Establishment.	Tools and plant.	Profit and loss.	Suspense account.	Grand Total.
	Civil Buildings.	Communications.	Miscellaneous Public Improvements.	Total.	Civil Buildings.	Communications.	Miscellaneous Public Improvements.	Total.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72	4,91,735	2,54,154	24,063	7,69,952	3,10,292	9,27,611	3,572	12,41,475	20,11,427	8,57,783	71,206	14,030	—59,167	28,95,279
1872-73	8,47,116	4,71,629	34,180	13,52,925	3,45,176	7,26,535	762	10,72,473	24,25,398	10,54,959	49,269	16,881	—20,971	35,25,036
1873-74	10,50,326	11,46,492	45,450	22,42,268	3,18,167	7,80,728	1,195	11,00,090	33,42,358	12,71,214	2,37,325	7,803	1,41,804	49,73,504
1874-75	6,72,813	7,49,358	2,006	14,24,177	2,86,986	7,58,482	1,592	10,47,060	24,71,237	17,62,005	4,96,512	4,100	56,747	47,90,601
1875-76	5,10,883	5,54,520	9,357	10,74,760	2,77,360	7,27,851	171	10,05,382	20,80,142	10,97,344	58,767	1,371	1,70,485	34,08,109
1876-77	4,88,134	1,76,505	9,607	6,74,246	2,61,784	5,47,023	95	8,08,902	14,83,148	10,81,947	30,367	12,908	—49,123	25,59,247
1877-78	4,11,877	1,09,262	63,186	5,84,325	2,80,422	6,97,057	231	9,77,710	15,62,035	8,02,985	13,060	347	1,33,927	25,12,354
1878-79	10,76,326	3,95,066	39,080	15,10,472	2,26,055	9,12,965	21,638	11,60,658	26,71,130	10,28,757	51,783	.....	—64,316	36,37,354
1879-80	12,26,074	1,89,653	36,244	14,51,971	2,39,455	7,79,371	18,539	10,37,365	24,89,336	8,85,105	25,517	197	—72,924	33,27,231
1880-81	14,77,406	10,21,089	37,022	25,35,517	3,18,467	8,98,460	37,765	12,54,692	37,90,209	8,41,620	67,735	1,893	—90,368	46,11,089
1881-82	29,29,260	11,47,760	1,53,420	42,30,440	4,73,677	9,67,498	49,644	14,90,219	57,20,659	8,83,562	98,381	32	—15,395	66,87,239
1882-83	31,55,351	5,54,572	91,788	38,01,711	4,36,378	10,04,965	61,361	15,02,704	53,04,415	9,74,533	1,56,490	.....	2,46,774	66,82,212
1883-84	14,60,204	3,29,106	1,81,243	19,79,553	3,81,694	8,93,253	63,055	13,38,002	33,17,555	9,99,743	40,283	.....	2,17,524	45,75,105
1884-85	6,21,309	1,40,360	76,677	8,38,346	1,73,384	5,88,316	47,033	8,08,733	16,47,079	9,77,969	13,414	258	75,381	27,14,101
1885-86	3,25,246	—2,706	27,024	3,49,564	3,32,168	7,05,055	47,133	10,84,356	14,33,920	12,80,395	29,880	.....	—17,543	27,26,652
Budget estimate, 1886-87	4,91,600	98,300	95,100	6,85,000	4,00,000	9,00,000	50,000	13,50,000	20,35,000	11,28,560	36,440	.....	.....	32,00,000
Total for the 6 years from 1871-72 to 1876-77 ...	40,61,007	33,52,658	1,24,663	75,38,328	17,99,765	44,68,230	7,387	62,75,382	1,38,13,710	71,25,252	9,43,446	56,393	2,12,775	2,21,51,776
Average for ditto ditto	*6,76,835*	*5,58,776*	*20,777*	*12,56,388*	*2,99,961*	*7,44,705*	*1,231*	*10,45,897*	*23,02,285*	*11,87,542*	*1,57,241*	*9,432*	*35,462*	*36,91,962*
Total for the 5 years from 1877-78 to 1881-82 ...	71,20,943	28,62,830	3,28,952	1,03,12,725	15,37,476	42,55,351	1,27,817	59,20,644	1,62,33,369	44,42,629	2,56,476	2,469	—1,09,076	2,08,25,267
Average for ditto ditto	*14,24,189*	*5,72,566*	*65,790*	*20,62,545*	*3,07,495*	*8,51,070*	*25,564*	*11,84,129*	*32,46,674*	*8,88,406*	*51,295*	*494*	*—21,815*	*41,65,054*
Total for the 5 years from 1882-83 to 1886-87 ...	60,62,710	11,19,632	4,71,832	76,54,174	17,23,624	40,91,589	2,68,582	60,83,795	1,37,37,969	53,61,200	2,76,507	258	5,22,136	1,98,98,070
Average for ditto ditto	*12,12,542*	*2,23,927*	*94,366*	*15,30,835*	*3,44,725*	*8,18,318*	*53,716*	*12,16,759*	*27,47,594*	*10,72,240*	*55,301*	*52*	*1,04,427*	*39,79,614*
Grand Total for the 16 years from 1871-72 to 1886-87	1,72,44,660	73,35,120	9,25,447	2,55,05,227	50,60,865	1,38,15,170	4,03,786	1,92,79,821	4,37,85,048	1,69,28,481	14,76,429	59,320	6,25,835	6,28,75,113
Average for ditto ditto	*10,77,791*	*4,58,445*	*57,840*	*15,94,076*	*3,16,304*	*8,00,948*	*25,237*	*11,42,489*	*27,36,565*	*10,58,030*	*92,277*	*3,707*	*39,115*	*39,29,494*

Note.—The figures of the years 1871-72, 1872-73, and 1873-74 include the Province of Assam. | The expenditure in 1873-74 and 1874-75 includes the famine relief operations in Behar.
The Calcutta Canals, Nuddea Rivers, Ferries, Tolls, Staging bungalows, and Strand Bank Road were separated from Provincial Services in 1874-75, and the two last were again made Provincial in 1878-79.
A sum of Rs. 1,85,000 has been withdrawn from the grant for establishment for 1886-87 and added to that for Original Works under Civil Buildings.

97

Statement showing the estimated and actual cost of Public Works Establishments in the General and Irrigation Branches during the

Circle.	Division.	Public Works establishment in Divisions on 1st April 1885.	Actual cost of Public Works establishments for 1885-86.	Imperial Expenditure. Military Works. Original.	Military Works. Repairs.	Civil Works. Original.	Civil Works. Repairs.	Irrigation. Original.	Irrigation. Repairs.	Total Imperial.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Calcutta	1st Calcutta	45,525	39,711	.....	679	2,50,446	85,262	.....	.....	3,36,387
	2nd Ditto	24,219	25,768	.....	.....	42,659	2,308	.....	.....	44,967
	3rd Ditto	50,380	6,282	.....	.....	909	16	.....	.....	925
	Calcutta Workshops	20,510	19,540	.....	.....	.....	.....	.....	.....	.....
	Akra	24,352	23,115	.....	.....	.....	.....	.....	.....	.....
	Total Calcutta Circle ..	*1,64,986*	*1,14,416*	.....	*679*	*2,94,014*	*87,586*	.....	.....	*3,82,279*
Central	Burdwan	53,549	50,461	34	.....	480	14,908	.....	.....	15,422
	Jessore	35,276	35,192	.....	.....	6,960	400	.....	.....	7,360
	Chittagong	30,612	28,123	...	185	371	749	.....	.....	1,305
	Total Central Circle ...	*1,19,437*	*1,13,776*	*34*	*185*	*7,811*	*16,057*	.....	.....	*24,087*
Eastern	Dacca	48,511	47,785	1,708	5,278	9,751	267	.....	.....	17,004
	Darjeeling	50,791	50,545	.....	.....	5,010	1,704	.....	.....	6,714
	Rajshahye	39,335	38,982	... ..	.....	343	1,935	.....	.....	2,278
	Julpigoree	42,506	39,217	.....	..	5,944	1,183	.....	.....	7,127
	Total Eastern Circle ...	*1,81,143*	*1,76,529*	*1,708*	*5,278*	*21,048*	*5,089*	.....	.....	*33,123*
Western	Patna	47,695	41,782	87	.....	18,148	10,413	.....	.....	28,648
	Hazaribagh	59,582	51,853	374	3,420	175	3,129	.....	.....	7,098
	Bhagulpore	39,083	35,346	.....	115	44	2,596	.....	.....	2,755
	Total Western Circle ...	*1,46,360*	*1,28,981*	*461*	*3,535*	*18,367*	*16,138*	.....	.....	*38,501*
Orissa	Mahanadi	70,955	84,695	.....	.....	.....	.....	1,93,235	25,178	2,18,413
	Pooree	21,120	40,267	12	3,109	.....	2,115	1,413	50,909	57,558
	Brahmini-Byturni	1,03,272	89,749	.....	.....	2,121	422	1,11,441	31,212	1,45,196
	Aquapadda—Jajpore		32,918	.....	.....	.....	79	91,291	5,828	97,198
	Total Orissa Circle ...	*1,95,347*	*2,47,629*	*12*	*3,109*	*2,121*	*2,616*	*3,97,380*	*1,13,127*	*5,18,365*
South-Western ...	Cossye	1,03,666	98,930	.....	.. ..	.....	475	3,009	84,726	88,210
	Northern Drainage and Embankment	49,027	46,749	... ..	.....	.....	.....	5,865	37,791	43,596
	Nuddea Rivers	44,826	34,586	.....	4,151	.....	230	28,897	15,871	49,149
	Circular and Eastern Canals...	50,358	58,809	.....	.....	.....	.....	5,392	.....	5,392
	Balasore	91,037	94,447	.....	.....	.....	775	1,15,944	38,639	1,55,358
	Total South-Western Circle	*3,39,514*	*3,33,521*	.....	*4,151*	.....	*1,480*	*1,59,047*	*1,77,027*	*3,41,705*
Sone	Arrah	1,08,738	1,11,078	.....	. .	117	324	52,041	.....	52,482
	Buxar	96,427	94,654	. . ..	.....	1,479	34	30,430	.....	31,943
	Eastern Sone	76,426	78,589	... ..	.....	1,147	87	34,143	.....	35,377
	Gunduck	58,055	52,130	.. ..	16	7,766	2,359	.....	.. ..	10,141
	Dehree Workshop ..	25,880	30,717	... ..	.....	.....	... ..	—30	. ....	—30
	Total Sone Circle ...	*3,66,126*	*3,67,168*	.....	*16*	*10,509*	*2,804*	*1,16,584*	.....	*1,29,913*
	Civil Officers, &c.	(a) 1,51,896	(a) 1,83,057	.....	.....	6,035	1,644	18,751	37,447	63,877
	Direction	4,59,607	4,90,197	.....	.....	.....	.....	.....	.....	.....
	Accounts	1,21,384	1,19,647	... ..	.....	.....	.....	... ..	.....	. ...
	Grand Total ...	* *22,46,000*	* *23,74,921*	*2,215*	*16,953*	*3,59,905*	*1,33,414*	*6,91,762*	*3,47,601*	*15,31,850*

(a) Includes Irrigation

* *Note.*—Owing to promotions and transfers, &c.

C E. G and oth rs—Reg. No 15385 - 124—22-2-87.

99

in Bengal, and the expenditure incurred in each Division on Buildings and Roads and Irrigation and Navigation Works year 1885-86.

PROVINCIAL EXPENDITURE.										LOCAL FUNDS EXPENDITURE.				
PROVINCIAL IRRIGATION.			PROVINCIAL CIVIL WORKS.									Tuccavee expenditure.	Expenditure from contributions.	Grand Total of expenditure.
			Civil Buildings.		Communications.		Miscellaneous Public Improvements.							
Original.	Repairs.	Total.	Original Works.	Repairs.	Original Works.	Repairs.	Original Works.	Repairs.	Total.	Original Works.	Repairs			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	15,038	46,833	.....	97,463	1,820	38,393	1,90,547	.....	.....	.....	1,36,587	6,72,521
.....	.....	.....	16,612	25,735	.....	21,577	.....	.....	63,924	.....	.....	.....	7,675	1,16,566
.....	.....	.....	6,221	12,475	.....	.....	.....	.....	18,696	.....	.....	.....	.....	19,621
.....	.....	.....	.....	460	.....	.....	.....	.....	460	.....	.....	.....	.....	460
.....	.....	.....	.....	3,132	.....	49	.....	.....	3,181	.....	.....	.....	.....	3,181
.....	.....	.....	*37,871*	*88,635*	.....	*1,19,089*	*1,820*	*38,393*	*2,85,808*	.....	.....	.....	*1,44,269*	*8,19,349*
.....	.....	.....	18,245	13,254	4,557	71,068	.....	.....	1,07,124	.....	.....	.....	348	1,22,804
.....	.....	.....	15,905	6,259	82	47,954	284	.....	70,484	.....	.....	.....	.....	77,844
.....	.....	.....	22,144	11,972	.....	13,852	.....	.....	47,968	10,502	4,788	.....	.....	64,563
.....	.....	.....	*56,294*	*31,485*	*4,639*	*1,32,874*	*284*	.....	*2,25,576*	*10,502*	*4,788*	.....	*348*	*2,65,301*
.....	.....	.....	50,880	18,964	78	1,056	11,618	25	82,621	.....	.....	.....	402	1,90,117
.....	.....	.....	50,336	19,877	9,457	1,35,173	.....	.....	2,14,843	.....	.....	.....	184	2,21,741
.....	.....	.....	22,590	27,341	1,463	.....	127	1,985	53,506	.....	.....	.....	.....	55,784
.....	.....	.....	2,831	8,625	—12,806	10,725	1,217	108	10,700	.....	.....	.....	2,144	19,971
.....	.....	.....	*1,26,637*	*74,807*	*—1,808*	*1,46,954*	*12,962*	*2,118*	*3,61,670*	.....	.....	.....	*2,820*	*3,97,613*
.....	.....	.....	48,773	16,362	.....	47,247	.....	941	1,13,323	.....	.....	678	.....	1,42,649
.....	.....	.....	2,051	6,149	3,160	80,638	.....	.....	91,998	.....	.....	520	.....	99,616
.....	.....	.....	13,655	19,045	1,452	25,120	.....	6	59,278	.....	.....	902	39,386	1,02,321
.....	.....	.....	*64,479*	*41,556*	*4,612*	*1,53,005*	.....	*947*	*2,64,599*	.....	.....	*2,100*	*39,386*	*3,44,586*
438	61,196	61,634	.....	216	.....	.....	.....	.....	216	.....	.....	.....	.....	3,80,263
.....	.....	.....	396	14,536	455	56,134	.....	.....	71,521	.....	.....	.....	442	1,29,521
.....	1,36,366	1,36,366	.....	761	.....	11,414	11,958	2,727	26,860	.....	.....	1,625	.....	3,10,047
.....	25,126	25,126	.....	4,025	.....	13,304	.....	.....	17,329	6,164	53	.....	.....	1,45,870
438	*2,22,688*	*2,23,126*	*396*	*19,538*	*455*	*80,852*	*11,958*	*2,727*	*1,15,926*	*6,164*	*53*	*1,625*	*442*	*8,65,701*
124	3,83,612	3,83,736	6,257	7,804	.....	25,395	.....	.....	39,456	.....	.....	—2,15,728	173	2,95,847
17,062	21,099	38,161	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,540	.....	86,297
.....	43,048	43,048	5,472	10,280	.....	.....	.....	2,923	18,675	.....	.....	.....	153	1,11,025
32,516	67,684	1,00,200	.....	5,612	.....	.....	.....	.....	5,612	.....	.....	.....	.....	1,11,204
3,33,403	37,255	3,90,658	2,491	18,169	.....	35,461	.....	.....	56,121	.....	.....	.....	956	6,03,093
3,83,105	*5,72,698*	*9,55,803*	*14,220*	*41,865*	.....	*60,856*	.....	*2,923*	*1,19,864*	.....	.....	*—2,11,188*	*1,282*	*12,07,466*
.....	75,910	75,910	.....	1,758	.....	.....	.....	25	1,783	.....	.....	.....	1,231	1,31,406
.....	34,985	34,985	1,400	14,830	.....	.....	.....	.....	16,230	.....	.....	.....	3,098	86,256
.....	65,527	65,527	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,511	1,02,415
1,984	58,875	60,859	10,887	4,988	.....	37	.....	.....	15,912	.....	.....	8,994	.....	95,906
.....	106,893	1,06,893	.....	.....	5,876	4,286	.....	.....	10,162	.....	.....	.....	.....	1,17,025
1,984	*3,42,190*	*3,44,174*	*12,287*	*21,576*	*5,876*	*4,323*	.....	*25*	*44,087*	.....	.....	*8,994*	*5,840*	*5,33,008*
53	399	452	13,062	12,706	—16,480	7,102	.....	.....	16,390	.....	.....	.....	4,127	84,846
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,85,610	*11,37,945*	*1,523,555*	*3,25,246*	*3,32,168*	*—2,706*	*7,05,055*	*27,024*	*47,133*	*14,33,920*	*16,666*	*4,841*	*—1,98,469*	*1,98,507*	*45,10,870*

Revenue officers.
these columns will not agree.

FINANCIAL DEPARTMENT.

FINANCE—No. 860.

CALCUTTA, { DATED THE 24TH FEBRUARY / ISSUED THE FEBRUARY } 1887.

FROM R. H. WILSON, ESQ.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

I AM directed to submit herewith, for the information of the Government of India, a statement showing—

(1) the balance of the Government of Bengal in the Imperial Treasury at the beginning of the last complete financial year;
(2) the revenues appropriated during that year to Provincial uses, including the percentage from Land Revenue;
(3) the expenditure under Provincial responsibility during that year;
(4) the balance of the Government of Bengal in the Imperial Treasury at the end of that year;
(5) the revised estimates in the same detail for the current financial year;
(6) the budget estimates in the same detail for the coming financial year;

together with the following explanations and remarks.

2. On the 31st August last, the Lieutenant-Governor recorded a Resolution reviewing the actual financial results of the year 1884-85, the revised estimates for the year 1885-86, and the budget estimates for 1886-87. In that Resolution the opening balance of the current year was taken at Rs. 17,76,000, the receipts of the year were estimated at Rs. 4,28,24,000, and the expenditure at Rs. 4,29,02,000, leaving the year to close with a balance of Rs. 16,98,000. The revised estimates for 1886-87 now submitted show an opening balance of Rs. 14,66,000, estimated receipts Rs. 4,30,75,000, estimated expenditure Rs. 4,34,03,000, with a closing balance of Rs. 11,38,000. It will be observed that the opening balance of the year is now taken at Rs. 3,10,000 less than was anticipated in August last. The decrease is mainly owing to a falling off during 1885-86 in the receipts under the head "Unclaimed deposits." Larger refunds were also made under this head, which reduced the net amount credited to Government. The receipts of 1886-87 are now estimated to be Rs. 2,51,000 more than was expected in August last, and the expenditure to be Rs. 5,01,000 more. The chief increases on the receipt side are under the heads "Stamps," "Excise," and "Railways." The increase under "Stamps" is due chiefly to the introduction of the Bengal Tenancy Act and the levying, in stamps instead of in cash, of copying and searching fees in record-rooms and of zemindari dâk process fees. The increase under Excise was chiefly due to the settlement of outstills for 1886-87 having been more favourable than that for 1885-86. The increase under Railways is partly due to the revival of trade, and partly to the reduction on the Tirhoot State Railway of the third class passenger fare, which has resulted in a steady development of the passenger traffic on that line.

3. The chief increases in the revised estimate of expenditure for 1886-87 are under the heads "Law and Justice" (Judicial Courts), "Marine," "State Railways," and "Irrigation." The increase under "Law and Justice" is due to too large a reduction (Rs. 95,000) having been originally made on account of probable savings under the head Civil and Sessions Courts. This anticipated saving is not likely to be realized. The increase under "Marine" is chiefly on account of pilotage, pilot establishments and vessels. This is in some degree apparant only, being due to the inclusion of charges on account of pilotage in Chittagong and Balasore, which are balanced by corresponding receipts. The increase under "State Railways" is chiefly due to the unusually heavy renewal during 1886-87 of sleepers and rails on the Northern Bengal and Tirhoot lines, and to heavy repairs on the Northern Bengal State Railway. The increase under Irrigation is due to a special grant of Rs. 2,60,000 having been made during the latter part of 1886-87 to the Public Works Department to meet the cost of repairing certain weirs, &c., on the Orissa and Sone Canals.

4. The estimates for the coming year 1887-88, which have been framed on the terms of the existing Provincial contract, have been adopted provisionally by the Government of Bengal, pending the orders of the Government of India on the terms of the new contract. It will be seen from the statement submitted with this letter that the year 1887-88 is expected to open with a balance of Rs. 11,38,000, that the receipts of the year are expected to aggregate Rs. 4,22,72,000, and the expenditure Rs. 4,14,73,000, leaving the year to close with a balance of Rs. 19,37,000, which is only Rs. 63,000 less than the prescribed minimum balance of 20 lakhs under the present contract. It will be observed that the total revenue of the province for 1887-88 is estimated at Rs. 8,03,000 less than the revised estimate for the current year. The decrease is chiefly under the heads "Police," Education" and "Civil Works by Civil Officers," and is due to the transfer of pound receipts, certain educational receipts, and ferry receipts from Provincial Revenues to District Boards under the Local Self-Government Act, which will probably be introduced from the 1st April next into all the districts of Bengal not excluded by section 1 of the Act, except the Chota Nagpore Division. The amounts transferred under these heads are—

	Rs.
Police (pounds)	4,65,000
Education (school fees)	32,000
Civil works (ferry receipts)	5,10,000
Total ...	10,07,000

These are counterbalanced by corresponding transfers of expenditure, the reductions on both sides of the account being exactly equal.

5. The total estimated expenditure for 1887-88 is Rs. 19,30,000 less than the revised estimate for the current year. The reductions are chiefly under the heads "Law and Justice," "Police," "Education," "Miscellaneous Railway expenditure," "Irrigation," and "Civil Works." The decrease under "Law and Justice" is due partly to a smaller number of High Court Judges being expected to be on duty during the year, and partly to miscellaneous reductions under several minor heads. Under "Police," "Education," and "Civil Works by Civil Officers" the decreases are due to the transfer of the charges on account of pounds, certain educational expenditure, and ferries from Provincial Funds to District Boards under the Local Self-Government Act, as explained in the foregoing paragraph. These amounts are as follows:—

	Rs.
Police (pounds)	32,000
Education	12,90,000
Civil works (ferries)	53,000
Total ...	13,75,000
Increase Contributions	3,68,000
Net ...	10,07,000

It will be observed that no provision has been made for 1887-88 under the head "Miscellaneous Railway expenditure." The charges under this head, which represent the share of the Bengal Public Works Secretariat establishment charges, debitable to Provincial Railways, will in future be shown as a charge on account of Provincial Public Works establishments. The decrease under "Irrigation" and "Civil Works by Public Works Officers" is owing to the estimates for 1887-88 under these heads having been, more or less, reduced with reference to the recommendation of the Finance Committee. The allotment for "Contributions" during 1887-88 has been increased to Rs. 5,27,000, of which Rs. 1,59,000 represents expenditure which recurs every year, and cannot be avoided. The balance (Rs. 3,68,000) represents the net result of the transfers of receipts and expenditure to District Boards under "Police," "Education," and "Civil Works by Civil Officers" as explained above.

I have the honour to be,

SIR,

Your most obedient servant,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

W. LeB.—Reg. No. 14442C—130—24-2-87.

STATEMENT.

RECEIPTS.	Actuals, 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
Opening balance	12,02,044	17,76,000	14,66,000	11,38,000
Principal Heads of Revenue—				
I.—Land Revenue	1,29,35,266	1,28,83,000	1,28,05,000	1,27,92,000
III.—Salt	1,01,475	1,00,000	1,00,000	1,03,000
IV.—Stamps	66,29,027	66,28,000	67,50,000	67,50,000
V.—Excise	47,92,347	48,25,000	49,75,000	49,20,000
VI.—Provincial Rates... ...	38,71,169	39,00,000	39,25,000	39,36,000
VII.—Customs	51,181	57,000	57,000	57,000
VIII.—Assessed Taxes	7,66,925	7,67,000	7,67,000	7,67,000
IX.—Forests	2,98,716	3,60,000	3,40,000	3,50,000
X.—Registration	5,46,930	6,05,000	5,38,000	5,50,000
Total ...	2,99,93,036	3,01,25,000	3,02,57,000	3,02,25,000
XII.—Interest	73,340	68,000	73,000	73,000
Post-office, Telegraph and Mint—				
XIV.—Telegraphs	50	.....	.....	.....
Receipts by Civil Department—				
XVI.—Law and Justice—				
Fees, fines and forfeitures of Judicial Courts... ...	7,40,870	7,65,000	7,74,000	7,58,000
Jails	8,86,147	7,50,000	7,86,000	7,90,000
XVII.—Police	6,90,625	7,06,000	7,20,000	2,92,000
XVIII.—Marine	8,50,999	8,48,000	9,00,000	8,69,000
XIX.—Education	5,24,306	5,56,000	5,25,000	5,16,000
XX.—Medical	1,46,276	1,41,000	1,46,000	1,46,000
XXI.—Scientific and other Minor Departments	1,17,983	1,46,000	1,32,000	1,32,000
Total ...	39,57,206	39,12,000	39,83,000	35,03,000
Miscellaneous—				
XXII.—Receipts in aid of superannuation	52,648	49,000	41,000	42,000
XXIII.—Stationery and Printing ...	1,93,965	1,40,000	1,83,000	1,63,000
XXV.—Miscellaneous	6,07,554	8,18,000	6,93,000	6,85,000
Total ...	8,54,167	10,07,000	9,17,000	8,90,000
Railways—				
XXVI.—State Railways (gross earnings)	44,72,801	47,64,000	50,19,000	51,13,000
Irrigation—				
XXIX.—Major works (direct receipts)	15,84,935	13,30,000	13,30,000	13,58,000
XXX.—Minor works and navigation	10,32,038	8,74,000	8,61,000	9,33,000
Total ...	26,16,973	22,04,000	21,91,000	22,91,000
Buildings and Roads—				
XXXII.—Civil works—				
By Public Works Department	2,28,670	2,40,000	6,35,000	1,75,000
„ Civil Department ...	5,17,696	5,04,000		2,000
Total ...	7,46,366	7,44,000	6,35,000	1,77,000
Contributions	.....	.....	.....	.....
Total ...	4,27,13,989	4,28,24,000	4,30,75,000	4,22,72,000
GRAND TOTAL ...	4,39,15,983	4,46,00,000	4,45,41,000	4,34,10,000

EXPENDITURE.	Actuals, 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
Direct demand on the Revenues—				
1. Refunds and drawbacks ...	1,28,917	1,12,000	1,17,000	1,23,000
Charges in respect of collections—				
3. Land Revenue	33,67,294	34,88,000	34,27,000	34,66,000
5. Salt	18,130	19,000	12,000	12,000
6. Stamps	2,46,215	2,50,000	2,53,000	2,68,000
7. Excise	1,61,320	1,96,000	1,90,000	1,89,000
9. Customs...	4,90,157	4,98,000	4,98,000	5,11,000
10. Assessed Taxes	45,217	45,000	45,000	45,000
11. Forests	1,85,185	2,35,000	2,30,000	2,20,000
12. Registration	3,00,684	3,18,000	2,83,000	2,90,000
Total ...	49,43,119	51,61,000	50,55,000	51,24,000
Post-office, Telegraph and Mint—				
16. Telegraphs	643	1,000	1,000	1,000
Salaries and expenses of Civil Department—				
18. General Administration ...	15,82,357	15,59,000	15,85,000	15,28,000
19. Law and Justice—				
Judicial Courts	79,96,269	77,89,000	80,36,000	78,81,000
Jails...	17,43,156	18,18,000	17,50,000	17,96,000
20. Police	47,87,574	46,42,000	47,19,000	46,93,000
21. Marine	8,29,070	8,00,000	8,65,000	(a) 8,47,000
22. Education	32,84,502	34,20,000	33,70,000	20,80,000
24. Medical	14,39,012	14,49,000	14,59,000	14,73,000
26. Scientific and other Minor Departments	3,54,230	3,27,000	2,91,000	3,09,000
Total ...	2,20,16,170	2,18,11,000	2,20,75,000	2,06,07,000
Miscellaneous—				
29. Superannuation, &c. ...	12,39,271	13,74,000	12,95,000	13,45,000
30. Stationery and Printing ...	12,13,295	10,98,000	10,59,000	10,76,000
32. Miscellaneous	4,61,763	3,37,000	3,48,000	3,08,000
Total ...	29,14,329	28,09,000	27,02,000	27,29,000
Famine Relief and Insurance—				
33. Famine Relief	1,23,839	.....	4,000	.....
37. Construction of Railways ...	.....	15,000	8,000	.....
Railways (Revenue account)—				
38. State Railways—				
Working expenses ...	30,13,979	30,60,000	32,31,000	32,07,000
Interest on debt ...	19,07,307	20,70,000	20,51,000	21,45,000
40. Subsidized Companies—Land, &c.	25,968	.....	4,000	.....
41. Miscellaneous Railway expenditure	53,868	60,000	57,000	.....
Total ...	50,01,122	51,90,000	53,43,000	53,52,000
Irrigation—				
42. Major works—				
Working expenses ...	11,53,416	11,25,000	13,85,000	20,44,000
Interest on debt ...	22,49,193	22,89,000	22,79,000	23,13,000
43. Minor Works and Navigation—				
By Public Works Department	10,62,954	9,27,000	9,27,000	.....(b)
„ Civil Department ...				2,000
Total ...	44,65,563	43,41,000	45,91,000	43,59,000
Buildings and Roads—				
45. Civil Works—				
By Public Works Department	27,26,651	32,68,000	33,22,000	27,64,000
Civil Department ...	58,070	1,06,000	1,02,000	10,000
Total ...	27,84,721	33,74,000	34,24,000	27,74,000
Contributions	2,00,308	2,00,000	2,00,000	5,27,000
Total ...	4,24,49,814	4,29,02,000	4,34,03,000	4,14,73,000
Closing balance	14,66,169	16,98,000	11,38,000	19,37,000
GRAND TOTAL ...	4,39,15,983	4,46,00,000	4,45,41,000	4,34,10,000

(a) Excludes Rs. 1,00,000 for the new vessel, which is Imperial.
(b) Included under 42, Major Works.

W LcB.—Reg. No. 14442C—130—24-2-87.

PART III.

ESTIMATES OF REFUNDS AND DRAWBACKS, 1887-88.

No. 1941C, dated Calcutta, the 20th December 1886.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 1.—REFUNDS AND DRAWBACKS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE REFUNDS ...	1,28,918	1,12,000	62,895	66,375	1,29,270	11,000		1,12,000	89,542	1,23,000	1,23,000	
DETAILS.												
REVENUE REFUNDS.												
PROVINCIAL.												
Provincial Heads.												
Provincial Rates ... Public Works cess.	14,925	6,500	3,757	10,915	15,428				.....	6,000	6,000	Based on actuals of the past three years. The actuals of 1885-86 include an exceptional item of Rs. 10,015. This sum represents refund of cess collections of previous years on account of Mozufferpore, wrongly credited in Durbhunga.
Provincial Rates ... General management of Wards' Estates.				756					.....	500	500	
Salt, other than Customs and Excise duty	59	.....	59	.....	59				.....	.....	.....	
Total ...	14,984	6,500	3,816	11,671	15,487				.....	6,500	6,500	
Divided Heads.												
Land Revenue	13,863	16,250	12,226	2,803	15,029		2,400		939	13,850	13,850	Provincial share worked out at 32·2284 on the actuals of 1885-86.
Stamps (a)	66,950	71,500	27,498	37,893	65,391		1,000		59,779	70,500	70,500	Based on actuals of the past three years.
Excise	5,051	4,000	2,616	4,670	7,286	1,000			2,916	5,000	5,000	Based on actuals of the current year.
Assessed taxes. License-tax ..	25,870	11,500	16,145	8,042	24,187		11,500		100	.....	.....	
Assessed taxes. Income-tax ...	.....	.....	.....	390	390	25,500			25,808	25,500	25,500	Commissioner of Income-tax figure adopted.
Forest	14	250	14	.....	14		100		.....	150	150	Based on actuals of the past three years.
Registration	1,586	2,000	580	906	1,486		500		.....	1,500	1,500	Ditto.
	1,13,934	1,05,500	59,079	54,704	1,13,783	26,500	15,500		89,542	1,16,500	1,16,500	
Total Revenue Refunds, Provincial	1,28,918	1,12,000	62,895	66,375	1,29,270	11,000		1,12,000	89,542	1,23,000	1,23,000	
(a)—*Details of Stamps.*												
Compromised suits	22,121	23,500	8,788	11,236	20,024				22,255	22,500	22,500	
Re-trial	2,449	2,000	1,063	1,062	2,125				1,756	2,000	2,000	
Spoilt stamp paper— Judicial stamps	5,7[illegible]3	6,000	2,620	3,996	6,616				8,294	7,500	7,500	
Non-judicial stamps ...	16,485	20,000	8,253	10,956	19,209				18,522	18,500	18,500	
Miscellaneous stamp refunds— Judicial stamps	15,230	15,000	4,435	8,493	12,928				7,684	15,000	15,000	
Non judicial stamps ...	4,942	5,000	2,339	2,150	4,489				1,288	5,000	5,000	
	66,950	71,500	27,498	37,893	65,391				59,779	70,500	70,500	

C. E. G.—Reg. No. 14674C—25—7-2-87.

FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 10TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 19410, dated the 20th December 1886, submitting the estimate of Refunds and Drawbacks for 1887-88.

1. The Accountant-General's estimate of Refunds and Drawbacks for 1887-88 has been framed on the terms of the present Financial contract, which will expire with the current financial year. In the new contract these terms will, in the cases of "Land Revenue," "Stamps," and "Excise," be probably modified. The present estimate is therefore passed provisionally.

2. The Accountant-General's estimate of Refunds for 1887-88 amounts to Rs. 1,23,000 against Rs. 1,12,000, the sanctioned grant for the current year, and Rs. 1,28,918 the actuals of 1885-86. The estimate for 1887-88 under the several heads is compared in the following table with the actual expenditure of 1885-86 :—

	Estimate, 1887-88.	Actuals, 1885-86.
	Rs.	Rs.
Land Revenue	13,850	13,863
Salt, other than Customs and Excise duty	.....	59
Stamps	70,500	66,950
Excise	5,000	5,651
Provincial rates	6,500	14,925
Assessed taxes	25,500	25,870
Forest	150	14
Registration	1,500	1,586
Total ...	1,23,000	1,28,918

The fluctuations are explained by the Accountant-General whose figures under the several heads are accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, and to the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 76-77.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Government of Bengal.

CALCUTTA,
The 10th January 1887.

C. E. G.—Reg. No. 12395C—70—11-1-87.

ANNUAL ESTIMATES, LAND REVENUE, 1887-88.

No. 1960C, dated Calcutta, the 30th December 1886.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAND REVENUE.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue Provincial ...	1,29,35,266	1,28,78,000	83,96,895	43,56,666	1,27,53,561	.....	39,000	1,29,57,000	4,66,413	1,28,39,000	1,27,98,000	See details.
EXPENDITURE.												
Collectors' and Deputy Commissioners' establishments ...	27,25,089	26,83,600	13,94,627	14,30,540	28,25,167	29,900	.....		11,53,490	27,13,500	27,17,300	
Sub-divisional establishment ...	1,23,453	1,19,000	61,923	66,095	1,28,018	3,800	.....		42,343	1,22,800	1,22,800	
Charges for the management of estates the rental of which belongs permanently or temporarily to Government ..	2,80,731	3,56,900	1,06,253	1,83,806	2,90,059	.....	56,900		3,71,422	3,00,000	3,00,000	Based on actuals
Survey and Settlement.												
Demarcation Survey, Provincial	17,360	1,46,000	11,340	10,239	21,579	.....	63,000		15,784	83,000	27,700	See details.
Land settlement charges ...	23,417	39,500	10,562	10,167	20,729	8,500	.....		47,922	48,000	48,000	
Allowance to district and village officers	1,39,547	1,68,000	68,790	80,362	1,49,152	.....	17,700		1,53,273	1,50,300	1,50,300	Proposed to be transferred to "Assignment and compensation."
Land records and agriculture ..	45,443	36,700	28,994	17,238	46,232	2,300	.....		12,444	39,000	39,000	Last year's estimate reproduced
Rents, rates and taxes	1,140	400	1,030	.....	1,030	.....	.....		340	400	400	
Petty construction and repairs	517	200	467	.....	467	.....	200		.....	.....	.....	
		35,50,300							.....	34,57,000	34,05,500	
Deduct—Transferred to 28—Civil Furlough and Absentee Allowances	.....	3,000	.....	.....	.....	.....	.....	.....	.....	3,000	3,000	
Total Expenditure ...	34,56,727	35,47,300	16,83,986	17,98,447	34,82,433	44,500	1,37,800	34,27,000	17,98,678	34,54,000	34,02,500	

Details of Land Revenue Receipts.

	Actuals, 1885-86.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.
Land Revenue ...	3,85,61,746	3,82,18,000	3,81,66,000
Provincial share calculated at the rate of 32·2234 (fixed in the order of the 17th March 1882) ...	1,24,27,834	1,24,43,000	1,23,00,000
Special Transfers.			
On account of Goompahar road—*vide* Financial Department No. 2684, dated 21st August 1885 ...	5,000	.....	.....
Ditto of Printing charges incurred by the North-Western Provinces for Opium Department, *vide* Financial Department No. 601, dated 5th May 1886 ...	14,603	.....	.....
	19,603	.....	.....
Interprovincial adjustments ...	1,12,799	1,08,000	1,14,000
Miscellaneous Transfers.			
Add—			
On account of steamer *Undaunted* retransferred from Imperial to Provincial Marine, *vide* Financial Department's No. 913, dated 9th May 1882 ...	65,000	65,000	65,000
On account of Cemeteries, *vide* Financial Department's No. 1986, dated 28th June 1882 ...	8,000	8,000	8,000
Ditto of charges for repair of Nizamut buildings at Moorshedabad, *vide* Financial Department's No. 2382, dated 31st July 1883	5,100	5,100	5,100
Ditto of Opthalmic Surgeon attached to the Medical College Hospital, *vide* Financial Department's No. 1276, dated 6th March 1884 ...	16,500	16,500	16,500
On account of maintenance of the river bank within the precincts of the palace of Nawab Kadir Ali Bahadoor of Moorshedabad, *vide* Financial Department's No. 2944, dated 23rd August 1884 ...	1,900	1,900	1,900
On account of transfer of Revenue record-room charges from Registration to Land Revenue, *vide* Financial Department's No. 3710, dated 2nd October 1884 ...	50,000	50,000	50,000
On account of extra establishment entertained by Collector for serving processes on behalf of District Road Cess Committee, *vide* Financial Department's No. 3710, dated 2nd October 1884 ...	25,000	25,000	25,000
On account of loss incurred by Government of Bengal in giving up the Calcutta South-Eastern State Railway ...	30,000	30,000	30,000
Ditto of transfer of the Digha Ghât Ferry to Bengal and North-Western Railway Company, *vide* Bengal Resolution, dated 13th August 1886 ...	.....	3,000	3,000
On account of conservation of ancient monuments, dated 13th August 1886 ...	.....	1,500	1,500
Ditto of net result of transfer of excise salt in Orissa to Madras ...	.....	2,210	2,210
Ditto of excess of the cost of the Bengal Series of the Indian Law Reports, *vide* Financial Department's No. 1152, dated 30th May 1885 ...	152	.....	...
	2,01,652	2,08,210	2,08,210
Deduct—			
On account of value of Jail supplies to Assam, *vide* Financial Department's No. 913, dated 12th March 1884 ...	2,500	2,500	2,500
Ditto of net savings in the customs establishment, *vide* Financial Department's No. 1194, dated 29th February 1884 ...	1,88,343	1,88,343	1,88,343
Ditto of annual expenditure for Meteorological Department, *vide* Bengal Government No. 1016, dated 26th March 1883 ...	15,000	15,000	15,000
Ditto of permanent Preventive Police of Salt Department in Orissa hitherto included in District Executive Police Force in the Provincial Budget now transferred to Imperial in 1885-86 and to Madras in 1886-87 ...	.....	8,483	19,223
On account of excess estimate of credits for interprovincial adjustments during 1886-87 ...	.....	12,055	.....
Ditto of estimate of loss to Imperial by transfer of Revenue record-room receipts to Stamps accepted in Bengal Government No. 2014, dated 6th November 1886 ...	.....	11,000	.....
On account of difference between the estimated amount of Rs. 1,98,000 deducted as net savings in the Customs Department from the Provincial share of Land Revenue in 1884-85 and Rs. 1,88,343, the actual of the year, *vide* Government of India No. 1194, dated 29th February 1884 ...	343	.....	.....
On account of loss sustained by the Imperial Government since October 1885 in consequence of copying fees being realised in Court-fee stamps in lieu of cash, *vide* Bengal Government No. 2014, dated 6th November 1886 ...	5,836	.....	.....
	2,12,022	2,37,381	2,25,066
	−10,370	−29,171	−16,856
	1,25,49,866	1,25,21,829	1,23,07,144
Add for rounding ...	...	171	856
Total Provincial share ...	1,25,49,866	1,25,22,000	1,23,08,000

[Note—These adjustments are all taken *pro-forma*, as they will all come into the new contract, and be considered in the percentage then allotted, and will therefore not appear in the final budget for the year 1887-88.]

Provincial Details of Interprovincial Adjustments.

	Revised Estimate, 1886-87.		Budget Estimate, 1887-88.	
	Credits.	Debits.	Credits.	Debits.
	Rs.	Rs.	Rs.	Rs.
India ...	38,000	1,000	24,000	2,000
North-Western Provinces ...	1,00,000	95,000	1,03,000	63,000
Madras ...	2,000	2,000	10,000	2,000
Bombay ...	1,000	2,000	2,000	5,000
British Burmah ...	18,000	2,000	10,000	2,000
Assam ...	20,000	3,000	31,000	3,000
Central Provinces ...	9,000	.....	12,000	.....
Punjab ...	6,000	9,000	6,000	13,000
	2,22,000	1,14,000	2,04,000	90,000
	1,08,000		1,14,000	

110

Land Revenue.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Percentage of Land Revenue ...	1,25,49,866	1,24,43,000	81,60,152	42,06,984	1,23,67,136			1,25,22,000	.....	1,23,98,000	1,23,98,000	With an increase of Rs. 24,000 under Miscellaneous, and of Rs. 4,000 unde "Sale of waste lands." The estimate is based on those made by District officers and reviewed by the Board of Revenue.
Ten per cent. on collections from Government estates and of estates of which the rental accrues temporarily or permanently to the State ...	3,85,400	4,35,000	2,36,743	1,49,682	3,86,425			4,35,000	4,66,413	4,41,000	4,00,000	Based on local estimates as passed by Government and including Angul and Dumka.
Recovery of cesses.												
Road and Public Works cess on all ryotwari tracts and Government estates settled ryotwari ... 38,915												Ditto ditto.
Road and Public Works cess on all estates settled otherwise than ryotwari 92,282												Ditto ditto.
1,31,197												
Deduct transferred to 3—Land Revenue in reduction of road cess expenditure ... 1,31,197												
Total Land Revenue ...	1,29,35,266	1,28,78,000	83,96,895	43,56,666	1,27,53,561		39,000	1,29,57,000	4,66,413	1,28,39,000	1,27,98,000	

GRANT 3.—LAND REVENUE.

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION—GENERAL.												
		Establishments.												
		Collectors and Magistrates—												
15	15	1st grade at Rs. 2,250 each per mensem ...		4,05,000								4,05,000	[illegible]	
15	15	2nd grade at Rs. 1,800 each per mensem ...	8,51,255	3,24,000	4,34,931	4,46,696	8,81,627					3,24,000	[illegible]	
7	7	3rd grade at Rs. 1,500 each per mensem ...		1,26,000								1,26,000	1,26,000	
		Joint-Magistrates and Deputy Collectors—												
23	23	1st grade at Rs. 900 each per mensem ...		2,48,400								2,48,400	2,48,400	
11	11	2nd grade at Rs. 700 each per mensem ...		92,400								92,400	[illegible]	
		Assistant Magistrates and Collectors—	4,44,901		2,35,434	2,06,350	4,41,784							
67	61	1st class at Rs. 450 to Rs. 500 each per mensem ...		3,78,480								3,42,360	3,42,360	Decrease in number from 67 to 61.
1	8	2nd class at Rs. 400 each per mensem ...		4,800								36,000	36,000	Increase in number from 1 to 8.
232	232	Deputy Collectors and Magistrates (uncovenanted), salaries varying from Rs. 200 to Rs. 800 each per mensem ...	11,62,037	11,39,100	5,87,973	6,27,936	12,15,909					11,37,900	11,37,900	Decrease due to appointment of lower grade officers.
8	8	Deputy Commissioners' salaries varying from Rs. 1,000 to Rs. 1,833 each per mensem ...	1,48,916	1,52,000	76,987	85,676	1,62,663					1,52,000	1,52,000	
6	6	Assistant Commissioners' salaries varying from Rs. 500, Rs. 700 and Rs. 800 each per mensem ...	15,872	51,600	9,227	6,800	16,027					51,600	51,600	
1	1	Sub-Assistant Commissioner ...	900	2,400	—300	3,960	3,660					2,400	2,400	
				20,24,180	13,44,252	13,77,418	27,21,670					29,18,060	29,18,060	
		Deduct probable savings ...		2,58,520								2,33,156	2,33,156	
				26,65,660								26,84,904	26,84,904	
		Deduct Civil Service Annuity		65,660								64,904	64,904	
			26,23,881	26,00,000	13,44,252	13,77,418	27,21,670					26,20,000	26,20,000	
		Deduct—Moiety salaries provided under grant 19—Law and Justice, Criminal Court	13,11,944	13,00,000	6,72,126	6,88,709	13,60,835					13,10,000	13,10,000	
			13,11,937	13,00,000	6,72,126	6,88,709	13,60,835	10,000				13,10,000	13,10,000	
Numbers 1886-87.	**Numbers 1887-88.**													
		Establishment.												
3,215	3,228	Chief office establishment ... / Tehsildars (or mamlatdars) and establishment ...	7,31,959	7,48,140	3,68,230	4,01,283	7,69,513				7,56,605	7,54,809	[illegible]	Increase of 14 clerks and 7 servants under Deputy Collectors' establishment against a decrease of 8 clerks and servants under Collectors.

GRANT 3—LAND REVENUE—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by	Revised by Accountant General.	Passed by Government.	Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS' AND DEPUTY COMMISSIONERS' ESTABLISHMENT.												
		Establishment—continued.												
		Temporary establishment ...	6,379	4,330	3,286	3,108	6,394	.....			11,828	3,277	3,277	Decrease in Dacca, where certificate clerks will not be required all the year.
		Survey of waste land establishment and contingencies ...	22,491	1,730	15,705	11,290	26,995	.....			33,174	34,904	34,904	Includes Rs. 33,174 for survey in Julpigoree.
		Partition establishment ...	99,161	95,000	46,995	54,958	1,01,953	.....			51,400	90,000	90,000	Increased in actuals, a fluctuating item met by fees.
		Revenue record-room establishment and contingencies ...	44,954	15,600	37,260	9,783	47,043	.....			.....	15,600	15,600	
			9,04,924	8,64,800	4,71,476	4,80,422	9,51,898	33,790			8,53,007	8,98,590	8,98,590	
		Contingent charges.												
		Special and countersigned contingencies	16,043	22,050	13,301	1,814	15,115	.....			.....	22,050	22,050	As fixed by Government.
		Contract contingencies (ordinary)	1,95,285	1,95,500	78,990	1,01,417	1,80,407	.....			.....	1,95,500	1,95,500	As fixed by Government including difference taken under Stationery.
		Office and ground rent	2,966	300	2,966	8,248	11,214	.....			.....	1,350	1,350	Moiety of house rent of Baraset Sub-divisional Office.
		Compensation for land taken for public purposes	110	7,230	53	584	637	.....			2,000	1,000	1,000	Estimated in Dinagepore; passed by Board.
		Petty construction above Rs. 100	7,875	5,600	4,513	818	5,331	.....			6,797	4,700	4,700	Based on replies to queries from this office.
		Other miscellaneous	23,573	20,820	8,069	15,011	23,080	.....			16,481	13,710	13,710	Decrease in feed of elephants; includes also khalari rent (Rs. 9,361), pullbundi allowance (Rs. 3,173).
			2,45,852	2,51,500	1,07,892	1,27,892	2,35,784	.....	13,190		25,278	2,38,310	2,38,310	
		Travelling Expenses.												
		Travelling and tentage allowance of officers	66,740	74,600	41,824	28,262	70,086				70,715	70,000	70,000	
		Travelling and tentage allowance of establishment ...	21,428	23,000	12,667	8,555	21,222				28,574	22,000	22,000	
			88,168	97,600	54,491	36,817	91,308		5,600		99,289	92,000	92,000	Based on actuals
		Charges for the service of Revenue Process.												
118	119	Nazirs	43,027	42,498	21,648	24,204	45,852				43,098	42,954	.....	New bakshi in Tipperah on Rs. 20, Board's No. 489A, dated 24th November 1885, and biennial increments.
1,093	1,107	Peons	81,403	82,500	41,309	45,070	86,379				84,048	83,616	.....	Twenty-three additional peons—in Hooghly 4, Noakhally 13, and Tipperah 6, less 2 in Beerbhoom, 1 Midnapore, and 6 Manbhoom.
		Extra peons ...	48,781	41,302	24,973	26,853	51,826				49,153	46,510	.....	Increase chiefly in Calcutta and 24-Pergunnahs.
		Travelling charges	997	3,400	712	573	1,285				1,617	1,520	.....	Based on actuals.
													1,78,476 76	
		Deduct for rounding	.....	.....	.....	.....	.....				.....	.....		
			1,74,208	1,69,700	88,642	96,700	1,85,342	4,900			1,77,916	1,74,600	1,78,400	NOTE.—Collector, 24-Pergunnahs, asks for three nazirs Rs. 780 and 25 servers Rs. 2,208 and Collector, Chittagong, asks for one bakshi Rs. 120 and 60 servers Rs. 3,876; but these are not included, and it is for Government now to decide whether sanction will be accorded.
		Total Collectors', &c., establishment	27,25,089	26,83,600	13,94,627	14,30,549	28,25,167	29,900			11,55,490	27,13,500	27,17,300	

GRANT 3—LAND REVENUE—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUB-DIVISIONAL ESTABLISHMENT.												
		Salaries.												
78	78	Sub-Deputy Magistrates and Collectors ...	80,052	74,550	39,775	83,855	83,630				.....	74,550	74,550	
		Establishment.												
		Kanungoes and surveyors ...	24,240	24,000	12,007	11,756	23,763				24,000	24,000	24,000	
		Temporary establishments ...	.....	.....	—30	.....	—30				.....	.....	.....	
		Chainmen and measurers ...	7,294	12,210	3,720	3,821	7,541				12,210	12,210	12,210	
		Mohurirs and peons	126	.....	126	22	148				.....	.....	.....	
			31,660	36,210	15,823	15,599	31,422				36,210	36,210	36,210	
		Travelling allowances	11,141	8,240	6,325	6,841	12,966				6,133	12,040	12,040	Based on actuals.
		Total sub-divisional establishment	1,23,453	1,19,000	61,923	66,095	1,28,018	3,800			42,343	1,22,800	1,22,800	
		MANAGEMENT OF GOVERNMENT ESTATES.												
		Collection of Revenue.												
		Deputy Collectors									9,960	9,960		Based on local estimates which, with the exception of those for the Sonthal Pergunnahs and the Angul estate, have been reviewed and passed by the Board of Revenue. Increases are estimated chiefly in Chittagong and Shahabad owing to revision of establishment. Pooree for making copies of settlement papers and winding up the settlement work. A provision of Rs. 5,000 has been made for 1887-88 only under Bengal Government No. 2144, dated 24th November 1886, for the improvement of the Urai mehal, in the town of Dacca.
		Tehsildars and mohurirs ...									84,696	82,122		
		Clerks and servants									53,484	56,058		
		Temporary establishments ...									22,041	29,241		
		Commission on collection ...									43,241	43,241		
		Office and ground-rent ...									4,531	654		
		Contingencies and miscellaneous									11,469	11,424		
		Travelling allowance									9,047	9,047		
		Service postage stamps ...									2,563	2,563		
		Cess payable by Government as holders— Rs.												
		On estates settled ryotwari 38,703												
		On estates settled otherwise ... 1,11,540	2,80,731	3,56,900	1,06,253	1,83,806	2,90,059	.....	.....					
		1,50,243												
		Deduct—Cess receipts *per contra* 1,31,197												
		19,046									19,046	19,046		
		Outlay on Improvement.												
		Charges for miscellaneous improvement									1,00,651	1,04,651		
		Petty construction and repairs									10,693	10,693		
		Total ...	2,80,731	3,56,900	1,06,253	1,83,806	2,90,059	.....	.....		3,71,422	3,78,700		
		Deduct—Probable savings ...	.....	.....	.....	.....	.....	.....	.....		.....	78,700		
			2,80,731	3,56,900	1,06,253	1,83,806	2,90,059	.....	56,900		3,71,422	3,00,000	3,00,000	
		SURVEY AND SETTLEMENT.												
		Demarcation Survey.												
1	1	Superintendent ...	5,352	.....	5,352	4,840	10,192				.....	11,605		Pay and allowances of Mr. Collins, Mozufferpore.
1	...	Assistant Superintendent or Deputy Collector...	13,454	1,500	6,327	7,260	13,587				10,200	14,400		Of Angul Superintendent Rs. 780 (Board's Nos. 1263A and 1288A, dated 7th and 18th December 1886), and of Bankobrah Ghatwali Superintendent Rs. 2,400 (Board's No. 1247, dated 2nd December 1886), and Baboo Nundji in Mozufferpore.
			18,806	1,500	11,679	12,100	23,779				10,200	26,005		

GRANT 3—LAND REVENUE—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SURVEY AND SETTLEMENT.—*continued.*												
		Establishment.												
...	...	Clerks	4,364	825	2,076	1,676	3,752				4,020	8,220		For Angul Rs. 3,060, Bankoora Rs. 1,020, Mozufferpore Rs. 4,200.
		Surveyors and Assistant Surveyors	.....	.....	.....	.....	.....				.....	.....		
		Servants, guards, measurers and others ...	1,062	135	492	220	712				924	924		For Angul Rs. 852, Bankoora Rs. 72.
		Field establishment	8,638	610	4,412	4,298	8,710				14,700	14,700		For Angul Rs. 7,440, Bankoora Rs. 7,260.
		Temporary establishment ...	5,671	.....	4,268	5,617	9,885							
		Survey of the ghatwali lands in Manbhoom and Bankoora ...	.....	13,680										
			19,735	15,250	11,248	11,811	23,059				19,644	23,844		
		Contingent Charges.												
		Travelling expenses and allowances	3,623	300	1,314	2,982	4,296				4,128	7,008		For Angul Rs. 2,508, Bankoora Rs. 1,628, and Mozufferpore Rs. 2,880.
		Service postage stamps ...	176	.....	45	59	104				.....	.....		
		Boundary pillars	4,805	.....	4,705	2,594	7,299				12,000	12,000		Estimated by Board for clearing jungle and erecting stone boundary pillars (No. 1268, dated 7th December 1886), in Angul Rs. 10,000, Bankoora Rs. 2,000.
		Miscellaneous	5,055	150	4,529	1,909	6,438				2,660	5,775		For Angul Rs. 2,360, Bankoora Rs. 300, Mozufferpore Rs. 3,115.
		Mathematical stores	1,666	.....	1,666	315	1,981							
			15,321	450	12,259	7,859	20,118				19,788	24,783		
			53,866	17,200	35,186	31,770	66,956				48,632	74,632	53,632	Total for Mozufferpore Rs. 26,000, Angul Rs. 33,952, Bankoora Ghatwali Survey Rs. 14,680—Grand Total Rs. 74,632.
		Demarcation work in Mozufferpore	.....	2,70,100										
		Professional and survey charges transferred from India estimate	.....	1,52,300	.....	.....	.....				.....	1,72,300	20,000	This is an estimate merely for the survey charges to be transferred from India estimate on account of Mozufferpore professional survey and Rs. 20,000 on account of the same in Calcutta. Government should strike out the amount for Mozufferpore if not sanctioned; and, if sanctioned, direct that details be furnished to this office.
		Cost of cadastral maps transferred from India estimate ...	.....	12,400	.....	.....	.....				.....	12,400	12,400	
												2,59,332	86,032	
		Deduct for rounding	.....	.....	.....	.....	.....				.....	332	32	
		Total Revenue Survey	53,866	4,52,000	35,186	31,770	66,956				48,632	2,59,000	86,000	
		Imperial	36,506	3,06,000	23,846	21,531	45,377				32,848	1,76,000	58,300	
		Provincial	17,360	1,46,000	11,340	10,239	21,579		60,000		15,784	83,000	27,700	
		LAND SETTLEMENT CHARGES.												
1	1	Settlement officer	12,204	2,400	6,604	8,112	14,716				2,400	2,400	2,400	Based on local estimates passed by the Board of Revenue; charges are estimated in Dumka, Chittagong, Noakhally, Chittagong Hill Tracts, Dacca, Backergunge, Shahabad, and Manbhoom.
		Establishment ...	10,113	24,00	4,117	3,537	7,654				3,864	3,864	3,864	
		Deputy Collector and establishment	9,552	24,698	4,708	4,733	9,501				27,132	29,412	29,412	
		Measuring establishment ...	1,817	77,904	293	1,420	1,713				90,346	88,066	88,066	
		Establishment for writing jummabandee papers ...	10,218	2,747	566	1,260	1,826				3,076	3,076	3,076	
		Temporary establishment ...	17,245	1,871	9,861	8,960	18,821				.....	.....	.....	
			48,945	1,09,620	19,605	19,910	39,515				1,25,318	1,25,318	1,25,318	

GRANT 3—LAND REVENUE—*concluded.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Board of Revenue.	Revised by Accountant-General.*	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concluded.*												
LAND SETTLEMENT CHARGES—*concluded.*												
Contingent Charges.												
Mathematical stores	.....	.....	.....	.....	.....				.....	.....	.....	Based on local estimates passed by the Board of Revenue; charges are estimated in Dumka, Chittagong, Noakhally, Chittagong Hill Tracts, Dacca, Backergunge, Shahabad and Manbhoom.
Office expenses and miscellaneous	7,271	4,130	4,384	1,788	6,172				11,529	11,878	11,878	
Travelling expenses	4,112	6,000	2,023	1,616	3,639				8,724	8,724	8,724	
Service postage stamps	220	350	155	121	276				380	380	380	
	11,603	10,480	6,562	3,525	10,087				20,633	20,982	20,982	
										1,48,700	1,48,700	
Add for rounding	.....	.....	.....	.....	.....					300	300	
Total Land Settlement Charges	72,752	1,22,500	32,771	31,547	64,318				1,48,351	1,49,000	1,49,000	
Imperial ...	49,305	83,000	22,209	21,380	43,589				1,00,429	1,01,000	1,01,000	
Provincial ...	23,447	39,500	10,562	10,167	20,729	8,500			47,922	48,000	48,000	
Allowances to District and village officers.												
Malikhana	1,30,547	1,68,000	68,790	80,362	1,49,152		17,700		1,53,273	1,50,300	1,50,300	Decreases are estimated in Midnapore, Sarun, Monghyr, Backergunge, Patna, Gya and Shahabad, based on actuals. Now proposed to be transferred to "Assignment and Compensation."
Rents, rates and taxes ...	1,140	400	1,039	.....	.....	.....	.....		340	400	400	
Petty construction and repairs	517	200	467	.....	.....	.....	200		.....	.....	.....	
LAND RECORDS AND AGRICULTURE.												
Agricultural Department.												
Director of Agriculture ...	27,172	21,600	16,128	10,260	26,388					21,600	21,600	The last year's estimates are here reproduced at the instance of the Director of Agriculture.
Officers under the Director ...		6,000								6,000	6,000	
		27,600	.....	.....	.....				.....	27,600	27,600	Formerly taken under Collector's establishments.
Deduct on account of civil annuity	.....	864	.....	.....	.....				.....	864	864	
	27,172	26,736	16,128	10,260	26,388				.....	26,736	26,736	
Clerks and servants	3,169	5,844	2,331	2,809	5,140				5,844	5,844	5,844	Brought here from the Scientific and Minor Departments.
Contingencies	6,715	1,500	6,007	1,961	7,968				1,500	1,500	1,500	
Books and Periodicals	.....	1,000	.....	.....	.....				1,000	1,000	1,000	
Agricultural implements ...	.....	2,000	.....	.....	.....				2,000	2,000	2,000	
Travelling allowance of officers	8,126	2,000	4,361	2,031	6,392				2,000	2,000	2,000	
Travelling allowance of establishment												
Purchase of service stamps ...	261	100	167	177	344				100	100	100	
	45,443	39,180	28,994	17,238	46,232				12,444	39,180	39,180	
Deduct probable savings ...	.....	2,480	.....	.....	.....				.....	180	180	
	45,443	36,700	28,994	17,238	46,232	2,300			12,444	39,000	39,000	

H. P.—Reg. No. 15122C—25—21-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 2ND FEBRUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1960C, dated the 30th December 1886, submitting the estimates of receipts and expenditure under "Land Revenue" for 1887-88.

The Accountant-General's estimates of receipts and charges under "Land Revenue" for 1887-88 have been framed in the terms of the present financial contract which will expire with the current Financial year. Under the present contract, the Local Government receives only 32·2284 per cent. of the Land Revenue collections, while it has to bear the whole expenditure under "Land Revenue," except in the case of "Surveys and Settlements," for which the Imperial Government has retained the same percentage of the cost as on account of Land Revenue collections. In a letter from the Department of Finance and Commerce, to the address of the Secretary, Finance Committee, No. 2187, dated the 26th July 1886, the Government of India have suggested that, in the Provincial contract which will have effect from the 1st April 1887, it should be provided that of the future increase under Land Revenue, one-fourth shall be received by the Local Government and three-fourths by the Government of India. This arrangement can probably be best carried out by allotting to the Local Government a definite amount of Land Revenue, and provided that all Land Revenue collected in excess of that amount shall be divided between the Local Government and the Government of India in the proportion of 1 to 3. No final orders on the subject have, however, as yet been received. The present estimate for 1887-88 is therefore passed provisionally on the terms of the existing contract.

2. The Accountant-General has estimated the total receipts for 1887-88 at Rs. 1,28,39,000 against Rs. 1,28,78,000, the original estimate for the current year, and Rs. 1,29,35,266 the actuals of 1885-86. The receipts under the sub-head "10 per cent. on collections from Government estates" have been estimated by the Accountant-General for 1887-88 at Rs. 4,41,000 against Rs. 4,35,000, the original estimate for the current year. With reference to the actuals of 1885-86, which amounted to Rs. 3,85,400, and those of the 12 months ending 30th September 1886, which amounted to Rs. 3,86,425, the Accountant-General's estimate, which is based on the local estimate, seems to be too high, and will be reduced to Rs. 4,00,000. The revised estimate for the current year under the same head, which merely reproduces the figures of the budget estimate, will also be reduced from Rs. 4,35,000 to Rs. 4,00,000. The total estimate of receipts for 1887-88 will accordingly stand at Rs. 1,27,98,000. The revised estimate for the current year has been taken by the Accountant-General at Rs. 1,28,01,000, which is considerably below the sanctioned estimate. No reason has been given for this falling off, but the Accountant-General's figures are accepted.

3. The Accountant-General's estimate of Provincial expenditure for 1887-88 is compared in the following table with the sanctioned grants for the current year and the actuals of 1885-86:—

	Estimate, 1887-88.	Sanctioned grant, 1886-87.	Actuals, 1885-86.
	Rs.	Rs.	Rs.
Collectors' and Deputy Commissioners' establishments	27,13,500	26,83,600	27,25,089
Sub-divisional establishment ...	1,22,800	1,19,000	1,23,453
Charges for the management of Government estates	3,00,000	3,56,900	2,80,731
Revenue surveys	83,000	1,46,000	17,360
Land settlement charges	48,000	39,500	23,447
Allowances to district and village officers	1,50,300	1,68,000	1,39,547
Land records and agriculture ...	39,000	36,700	45,443
Rents, rates and taxes	400	400	1,140
Petty construction and repairs ...	.....	200	517
	34,57,000	35,50,300	.....
Deduct transferred to Civil furlough and absentee allowances ...	3,000	3,000	.....
Total ...	34,54,000	35,47,300	33,56,727

4. *Collectors' and Deputy Commissioners' establishments.*—The Accountant-General's estimate under this head amounts to Rs. 27,13,500 against Rs. 26,83,600, the sanctioned estimate for the current year, and Rs. 27,25,089 the actuals of 1885-86. Under the sub-head "Charges for the service of Revenue processes," provision should be made for 3 nazirs and 25 peons for the Collectorate at the 24-Pergunnahs, at a total yearly cost of Rs. 2,988, and for 1 bukshi and 10 peons for the Chittagong Collectorate, at an annual cost of Rs. 888. In other respects the Accountant-General's estimates are accepted. The total grant for "Collectors' and Deputy Commissioners' establishments" will stand at Rs. 27,17,300.

5. *Charges for the management of Government estates.*—The estimate of the Board of Revenue on the data furnished by the local officers provides for a total expenditure of Rs. 3,71,422 for 1887-88 against Rs. 2,80,731 the actuals of 1885-86. The receipts on account of the "10 per cent. on collection from Government estates" are estimated at Rs. 4,00,000 for 1887-88. As under orders of Government a sum equal to 7½ per cent. only on these collections should be appropriated towards their management and miscellaneous improvement, the local estimate will be reduced to Rs. 3,00,000, which is the estimate of the Accountant-General after deducting a sum of Rs. 78,700 as probable savings.

6. *Revenue Surveys.*—The Accountant-General's estimate (Imperial and Provincial) under this head amounts to Rs. 2,59,000 for 1887-88, and is made up thus—

	Rs.
Cost of the non-professional establishment employed in demarcation work in Mozufferpore	26,000
Ditto for the survey operations in Angul ...	33,952
Ditto ditto of ghatwali lands in Bankoora ...	14,680
Ditto ditto in Calcutta	20,000
Ditto of the professional survey party, Mozufferpore, transferred from India estimate	1,52,300
Ditto of cadastral maps	12,400
	2,59,332
Deduct for rounding	332
Total ...	2,59,000

The survey operations in Mozufferpore have been stopped under the orders of the Secretary of State. The estimate of Rs. 1,52,300 for the cost of the professional survey party in Mozufferpore will be struck out of the budget, and a sum of Rs. 5,000 instead of Rs. 26,000 as proposed by the Accountant-General, will be provided provisionally for the cost of the non-professional party. It may be stated here that the Local Government are in communication with the Government of India on the subject, and if the Mozufferpore survey is resumed, or if any other similar work is undertaken elsewhere, it must, as proposed by the Finance Committee, be provided for by a special grant from the Government of India. It may also be noted that the Finance Committee have made no provision for the survey of ghatwali lands in Bankoora, assuming that it was to be discontinued. The question of the abandonment of the survey is now under consideration, and if it is decided to go on with it, it must also be provided for by a special grant; in the meantime, the estimate of the Accountant-General is allowed to stand provisionally. The Accountant-General's estimate under the other sub-heads are accepted. The estimate under this head will stand at Rs. 86,000, and the Provincial share, calculated at 32·2284 per cent., will stand at Rs. 27,700. It is understood, however, that all survey charges will be wholly Provincial in future instead of being divided.

7. *Land settlement charges.*—The charges under this head for 1887-88 have been estimated by the Accountant-General at Rs. 1,49,000 against Rs. 1,22,500 the sanctioned grant for the current year. The estimate for 1887-88, which is based on local estimates passed by the Board of Revenue, is accepted. The Provincial share of the estimate, calculated at 32·2284 per cent., stands at Rs. 48,000, which is provisionally passed, but it is understood that the whole of such charges will be Provincial in future.

8. *Allowances to District and Village Officers.*—The estimate under this head amounts to Rs. 1,50,300 for 1887-88 against Rs. 1,68,000 the sanctioned grant for the current year. There is a proposal to transfer these charges to

"Assignment and compensations," which is an Imperial head in Bengal. No final orders on the subject have, however, as yet been received. The estimate for 1887-88 is therefore accepted provisionally.

9. The Accountant-General's estimates under the remaining heads are accepted, and the total grant for 1887-88 will stand as follows:—

	Rs.
Collectors' and Deputy Commissioners' establishments ...	27,17,300
Sub-divisional establishment	1,22,800
Charges for the management of Government estates ...	3,00,000
Revenue surveys	27,700
Land settlement charges	48,000
Allowances to district and village officers	1,50,300
Rents, rates and taxes	400
Land records and agriculture	39,000
	34,05,500
Deduct transferred to civil furlough and absentee allowance	3,000
Total ...	34,02,500

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be submitted to the Government of India, Finance and Commerce Department, for information.

Ordered also that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Board of Revenue, to the Director of Agriculture, and to the Revenue and Appointment Departments, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt of Bengal.

Nos. 532-37.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd February 1887.

C. E. G.—Reg. No. 15123C- 25 -18 2-87.

SALT ESTIMATES, 1887-88.

No. 1777C, dated Calcutta, the 24th November 1886.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Bengal Provincial Services. Salt Budget Estimate of Receipts and Expenditure, 1887-88.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by local officer.	Revised by Accountant-General.		
Abstract.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts	1,01,475	1,20,000	49,914	49,514	99,428	1,12,000	98,528	1,03,000	1,03,000	A decrease of Rs. 17,000, of which Rs. 10,000 under "Warehouse rent" chiefly in Calcutta, and the rest under "Rawannah fees" and "Miscellaneous" owing to transfer of Salt Department, Orissa, to Madras
Expenditure	18,130	19,000	11,033	6,046	17,079	12,000	8,397	12,000	12,000	Decrease of Rs. 7,000, chiefly due to transfer of charges in Orissa to Madras, and the abolition of the Dacca bonded warehouse.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RENTS OF WAREHOUSES	65,192	80,000	31,921	31,718	63,639		65,500	70,000	70,000	The Collector of Customs, Calcutta, makes the estimate for the current year less Rs. 17,000, his estimate for 1887-88. This is based on the actuals of 1885-86, but he remarks that salt has been attracted to the golahs by a proposed reduction of the rent from Rs. 5 to Rs. 3 per 100 maunds, and for this reason I raise his estimate by Rs. 4,500. The Chittagong estimate is raised by Rs. 2,500 on the basis of actuals.
FINES AND FORFEITURES	41	.....	5	45	50		.....	.....	.....	
	65,233	80,000	31,926	31,763	63,689		65,500	70,000	70,000	
Miscellaneous.										
ROWANNAH AND ATRAFEE FEES ...	30,680	32,000	15,661	15,977	31,638		30,665	30,650	30,650	The estimates for "Rowannah and Atrafee fees" and "Miscellaneous" in Balasore, Puri and Cuttack are omitted owing to the transfer of the Salt Department there to Madras. They amounted to Rs. 8,235 in 1886-87. Local officers estimate for an increase of Rs. 1,700 in Calcutta and Chittagong under "Fees" and a decrease of Rs. 175 in Dacca. Under "Miscellaneous" Calcutta estimates for an increase of Rs. 700 and Dacca for a decrease of Rs. 867 owing to the golah there having been abolished.
MISCELLANEOUS	5,562	8,000	2,327	1,774	4,101		2,363	2,350	2,350	
	36,242	40,000	17,988	17,751	35,739		33,028	33,000	33,000	
Total III—Salt, Provincial ...	1,01,475	1,20,000	49,914	49,514	99,428	1,12,000	98,528	1,03,000	1,03,000	

120

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officer.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries, Establishment, and Contingencies.										
		Establishments.										
1	...	Preventive Inspector	2,146	1,800	1,546	150	1,696		.....	.....	..	Entertained at Balasore; transferred to Madras.
2	2	Intendants	1,317	1,320	657	656	1,313		1,320	1,320	1,320	Decrease due to the transfer of establishments in Cuttack, Puri and Balasore aggregating Rs. 4,080, and Rs. 100 temporary establishment in Puri, to Madras, and a saving of Rs. 168 in the 24-Pergunnahs owing to the appointment of a clerk on minimum pay.
15	5	Clerks	8,838	5,940	4,456	2,855	7,311		1,692	1,692	1,692	
38	38	Servants		3,252					3,252	3,252	3,252	
		Temporary establishments	144	100	144	38	182		.....	.....	.....	
			12,445	12,412	6,803	3,699	10,502		6,264	6,264	6,264	
		Contingent Charges.										
		Special and countersigned contingencies ...	.....	.....	−102	.....	−102		.....	.....	.....	
		Contract contingencies	3,475	5,450	2,770	872	3,642		.....	3,950	3,950	The contract grant of Rs. 1,500 to Commissioner of Orissa has been omitted.
		Contingencies other than Contract.										
		Scales and weights	1,623	1,650	1,184	722	1,906		1,500	1,500	1,500	Estimated by the Collector of Customs, Calcutta.
		Ground rent	30	73	.....	332	332		73	73	73	
		Office expenses	90	172	31	60	91		172	172	172	
		Miscellaneous	458	388	347	361	708		388	388	388	
			5,685	7,733	4,230	2,347	6,577		2,133	6,083	6,083	
		Travelling Expenses.										
		Travelling allowances	.....	45	.....	.....	.....		.....	.....	.....	Transferred to Madras.
			18,130	20,190	11,033	6,046	17,079		8,397	12,347	12,347	
		Deduct—Probable savings ...	.....	1,190	.....	.....	.....		.....	347	347	
		Total ...	18,130	19,000	11,033	6,046	17,079	12,000	8,397	12,000	12,000	

C. E. G.—Reg. No. 11131C- 92—18 12-86.

FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 16TH DECEMBER 1886.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1777C, dated the 24th ultimo, submitting the Estimates of Provincial Receipts and Expenditure of the Salt Department for the year 1887-88.

The total Provincial receipts of the Salt Department for the current year were originally estimated at Rs. 1,20,000 ; but subsequent information induced the Lieutenant-Governor to reduce this estimate to Rs. 1,00,000 in the Financial Resolution dated the 31st August 1886. The receipts of the first six months of the current year amounted to Rs. 49,514 against Rs. 51,561, the actuals for the corresponding period of last year. Looking to these figures, the Accountant-General's revised estimate of Rs. 1,12,000 for the current year seems rather high, and will be reduced to Rs. 1,00,000.

2. The total receipts for the year 1887-88 are estimated by the Accountant-General at Rs. 1,03,000 against Rs. 1,20,000, the sanctioned estimate for the current year, showing a decrease of Rs. 17,000, which is partly under "Rent of warehouses," the receipts from which have been estimated with reference to the actuals of 1885-86, and partly under "Miscellaneous" and "Rowannah and Atrafee fees," owing to the transfer of the Salt Department in Orissa to Madras.

3. The total expenditure for the year 1887-88 is estimated by the Accountant-General at Rs. 12,000 against Rs. 19,000, the sanctioned grant for the current year, and Rs. 18,130, the actuals of 1885-86. The decrease is chiefly due to the transfer of the administration of the Salt Department in Orissa to the Commissioner of Salt Revenue, Madras, by whom the department is being reorganised. The Accountant-General's estimate is accepted.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Secretary to the Board of Revenue for information, and to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 2541-42

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 16th December 1886.

H. P.—Reg. No. 11132C—68—18-12-86.

STAMPS BUDGET ESTIMATE, 1887-88.

No. 1917C, dated Calcutta, the 11th December 1886.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1887-88.

IV.—STAMPS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by Board of Revenue.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of general stamps ...	33,74,632	34,60,000	17,34,105	16,73,233	34,07,338	48,000	.....	34,50,000	35,00,088	35,08,000	35,08,000	Based on actuals.
Sale of court-fee stamps ...	95,09,329	95,30,000	42,22,425	53,62,928	95,85,353	1,80,000	.....	96,65,000	97,36,512	97,10,000	96,25,000	Owing to fuller operation of rules for collecting record-room and other receipts in stamps.
Sale of plain paper to be used with court-fee stamps	1,73,451	1,70,000	78,694	91,474	1,70,168	4,000	.....	1,72,000	1,73,895	1,74,000	1,74,000	Ditto ditto.
Duty on impressing documents...	1,66,927	50,000	1,47,812	26,778	1,74,590	9,000	.....	55,000	60,663	59,000	59,000	Based on actuals.
Fines and penalties	29,472	33,000	12,271	16,976	29,247	.....	3,000	30,000	29,786	30,000	30,000	Ditto.
Miscellaneous	4,244	13,000	1,755	2,023	3,778	.....	9,000	4,000	1,125	4,000	4,000	See details.
Total IV.—Stamps ...	1,32,58,055	1,32,56,000	61,97,062	71,73,412	1,33,70,474	2,41,000	12,000	1,33,76,000	1,35,02,069	1,34,85,000	1,34,00,000	
Imperial ..	66,29,027	66,28,000						66,88,000	.....	67,42,000	67,0,0000	
Provincial ...	66,29,028	66,28,000						66,88,000	.....	67,43,000	67,00,000	

GRANT 6.—STAMPS.

Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	77,640	74,000	39,277	39,653	78,930	2,000	.....	76,000	74,180	76,000	76,000	See details.
Charges for the sale of general stamps	83,437	83,500	40,791	42,029	82,820	2,500	.....	83,000	80,654	86,000	86,000	
Charges on sale of court-fee stamps	1,25,039	1,21,000	55,749	69,369	1,25,118	6,000	.....	1,25,000	1,24,282	1,27,000	1,27,000	
Discount on plain paper ...	10,791	10,500	5,008	5,677	10,685	500	.....	11,000	10,842	11,000	11,000	
Stamp paper supplied from central stores	1,95,540	2,11,000	95,104	1,10,076	2,05,180	20,000	.....	2,05,000	2,31,159	2,31,000	2,31,000	
Total.—6 Stamps ...	4,92,447	5,00,000	2,35,929	2,66,804	5,02,733	31,000	.....	5,00,000	5,21,117	5,31,000	5,31,000	
Imperial ...	2,46,224	2,50,000						2,50,000	.....	2,66,000	2,66,000	
Provincial ...	2,46,223	2,50,000						2,50,000	.....	2,65,000	2,65,000	

IV.—STAMPS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Board of Revenue.	Revised by Accountant General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
SALE OF GENERAL STAMPS.										
One-anna stamps for receipts and cheques	2,08,277	1,93,000	1,05,305	1,24,891	2,30,196		2,09,423	2,20,000	2,20,000	Based principally on local estimates passed by the Board of Revenue. The actuals for the last six years have been as follows:—
Bills of exchange or hoondies ...	86,862	83,000	28,919	43,281	72,200		86,448	86,000	86,000	
Certificate stamps	1,01,378	1,04,000	97,574	4,239	1,01,813		1,02,286	1,02,000	1,02,000	
Other general stamps	29,78,115	30,80,000	15,02,307	15,00,822	30,03,129		31,01,932	31,00,000	31,00,000	
	33,74,632	34,60,000	17,34,105	16,73,233	34,07,338	34,50,000	35,00,088	35,08,000	35,08,000	
SALE OF COURT-FEES STAMPS.										
Court-fees stamps	90,45,003	91,10,000	39,98,408	50,91,916	90,90,324		92,76,474	92,50,000	92,50,000	Increase due chiefly to the introduction of the Bengal Tenancy Act, levying of copying and searching fees in record-rooms in stamps in lieu of cash, and zemindari dak process-fees in stamps.
Stamps for copies	4,64,326	4,20,000	2,24,017	2,71,012	4,95,029		4,60,038	4,60,000	3,75,000	
	95,09,329	95,30,000	42,22,425	53,62,928	95,85,353	96,65,000	97,36,512	97,10,000	[illegible]	
SALE OF PLAIN PAPER FOR ADHESIVE COURT-FEES STAMPS	1,73,451	1,70,000	78,694	91,474	1,70,168	1,72,000	1,73,895	1,74,000	1,74,000	
DUTY ON IMPRESSING DOCUMENTS.										
Duty on unstamped paper	1,62,349	46,000	1,45,721	22,455	1,68,176		53,293	53,000	53,000	There was an abnormal receipt of nearly one lakh in 1885-86.
,, on insufficiently stamped paper	4,578	4,000	2,091	4,323	6,414		7,370	6,000	6,000	
	1,66,927	50,000	1,47,812	26,778	1,74,590	55,000	60,663	59,000	59,000	
FINES AND PENALTIES.										
Stamp penalties by Revenue Officers	17,608	20,000	7,828	10,581	18,409		18,294	18,500	18,500	
Ditto by Judicial ditto	11,864	13,000	4,443	6,395	10,838		11,492	11,500	11,500	
	29,472	33,000	12,271	16,976	29,247	30,000	29,786	30,000	30,000	
MISCELLANEOUS.										
Adjudication fees	998	800	267	365	632		598	600	600	Decrease nominal, the duty on debentures being transferred to "duty on impressing documents."
Other items	3,246	12,200	1,488	1,658	3,146		527	3,400	3,400	
	4,244	13,000	1,755	2,023	3,778	4,000	1,125	4,000	4,000	
Total IV.—Stamps ...	1,32,58,055	1,32,56,000	61,97,062	71,73,412	1,33,70,474	1,33,76,000	1,35,02,069	1,34,85,000	1,34,00,000	

	Rs.
1880-81 ...	1,13,91,637
1881-82 ...	1,20,23,923
1882-83 ...	1,22,13,532
1883-84 ...	1,25,76,914
1884-85 ...	1,29,91,214
1885-86 ...	1,32,58,055
1886-87 ...	1,32,56,000 (Estimate)
1887-88 ...	1,34,85,000 (Estimate).

GRANT 6.—STAMPS.

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Superintendent of Stamps.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE.										
		Salary.										
1	1	Superintendent of Stamps and Stationery	17,750	18,000	9,750	9,333	19,083		18,000	18,000	18,000	
		Establishment.										
1	1	Assistant Superintendent	41,493	4,800	20,524	24,478	45,002		4,800	7,200	7,200	Rs. 200 a month hitherto estimated under "Stationery and Printing" brought here: Government of India, Financial Department No. 929, dated 8th February 1870, No. 2412, dated 28th August 1876, and No. 4889, dated 15th November 1882.
1	1	Store-keeper		8,400					8,400	8,400	8,400	
52	52	Clerks		24,744					24,756	24,756	24,756	
29	29	Servants		2,724					2,724	2,724	2,724	
			41,493	40,668	20,524	24,478	45,002		40,680	43,080	43,080	
		Contingent Charges.										
		Landing, freight and packing charges	7,253	7,000	3,180	2,516	5,696		7,500	7,000	7,000	No reason for increase.
		One-third freight on Europe stores	490	500	320	226	546		500	500	500	
		Miscellaneous	7,469	2,000	3,863	1,469	5,332		2,200	2,000	2,000	
		Cost of punching machines		2,000					1,000	1,000	1,000	Only repairs if required; last year's figures include cost.
		Petty construction and repairs ...	.....	1,000	.....	.....	.....		1,000	1,000	1,000	Not sanctioned yet.
		Mint stores	6	.....	6	.....	6		.....	.....	.....	
		Travelling allowance	1	.....	1	...	1		.....	.....	.....	
			15,218	12,500	7,370	4,211	11,581		12,200	11,500	11,500	
		Postage Charges.										
		Purchase of service postage stamps	3,179	3,000	1,633	1,631	3,264		3,300	3,300	3,300	On actuals.
		Add or deduct for rounding ...	.....	74,168	... ..	.....	.....		74,180	75,880	75,880	
			.....	168	.....	.....	.....		.....	120	120	
			77,640	74,000	39,277	39,653	78,930	76,000	74,180	76,000	76,000	
		CHARGES FOR THE SALE OF GENERAL STAMPS.										
		Establishment.										
3	5	Clerks	856	852	430	484	914	.....	1,236	1,524	1,524	Salaries of two stamp mohurrirs (24-Pergunnahs and Jessore) hitherto under Land Revenue.
		Discount on sale of stamps	78,204	78,273	38,017	39,407	77,424	.....	79,418	80,101	80,101	Provides for increased sales.
		Contingent Charges.										
		Contract contingencies	.....	.....	.....	.....	.....	.....	... ...	.....	.....	
		Contingencies and miscellaneous ...	4,073			2,051	.....	.....	.....	.....	.....	
		Rewards to informers	26			.....	.....	.....	.....	.....	.....	
		Purchase of service postage stamps	174	4,375	.....	61	.....	.....	.....	.....	.....	
		Purchase and repair of furniture...	104			26	.....	.....	...	.....	.....	
			4,377	4,375	2,344	2,138	4,482	.....	...	4,375	4,375	Fixed by Government.
		Total charges for sale of general stamps	83,437	83,500	40,791	42,029	82,820	83,000	80,654	86,000	86,000	
		CHARGES ON SALE OF COURT-FEES STAMPS.										
		Discount	1,24,955	1,20,916	55,707	69,344	1,25,051	.....	1,24,138	1,26,856	1,26,856	Provides for larger sales.
		Establishment for the sale of stamps	84	84	42	25	67	.....	144	144	144	*Vide* Bengal Government No. 1124, dated 26th March 1886. Increase of pay in Bogra (Nawabgunj).
		Total charge on sale of court-fee stamps	1,25,039	1,21,000	55,749	69,369	1,25,118	1,25,000	1,24,282	1,27,000	1,27,000	
		Discount on plain paper	10,791	10,500	5,008	5,677	10,685	11,000	10,842	11,000	11,000	Provides for larger receipts.
		Stamp paper supplied from central stores	1,95,540	2,11,000	95,104	1,10,076	2,05,180	2,05,000	2,31,150	2,31,000	2,31,000	On estimate of Superintendent.

W. LeB.—Reg. No. 14714C—25—8-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1917C, dated the 11th December 1886, submitting the estimate of receipts and expenditure of the Stamp Department for 1887-88.

The receipts and charges on account of "Stamps" are at present divided between the Imperial and Provincial Governments in the proportion of half and half. In the new contract it is proposed to divide these receipts and charges in the proportion of one-fourth and three-fourths respectively. No final orders on the subject have, however, as yet been received. The Provincial share of the estimate for 1887-88 is therefore accepted provisionally.

Receipts.

2. The total estimate of the receipts from "Stamps" for the current year was originally estimated at Rs. 1,32,56,000. This figure was also adopted in the Financial Resolution of the 31st August last. The Accountant-General now anticipates that the receipts during the current year will aggregate Rs. 1,33,76,000, and the revised estimate for 1886-87 has accordingly been placed by him at that figure. The Accountant-General's revised estimate for 1886-87 is accepted.

3. The estimate of receipts for 1887-88, which amounts to Rs. 1,34,85,000, has been framed by the Accountant-General on the assumption that copying fees will continue on their present scale of four annas per folio. The Lieutenant-Governor has, however, resolved to reduce the fee to three annas per folio, or by one-fourth, and the loss on this account is estimated at Rs. 1,00,000 per annum. It was originally intended that this change should have effect from the 1st instant, but for the present it has been postponed till the 1st April next. Allowing for this reduction, the Lieutenant-Governor thinks the gross receipts during 1887-88 will not be less than 134 lakhs, and this figure is therefore adopted as the Budget estimate for 1887-88.

Expenditure.

4. The Accountant-General estimates the total expenditure for 1887-88 at Rs. 5,31,000 against Rs. 5,00,000, the sanctioned grant for the current year, showing an increase of Rs. 31,000, as follows :—

	Sanctioned grant, 1886-87. Rs.	Budget estimate, 1887-88. Rs.
Superintendence	74,000	76,000
Charges for the sale of general stamps ...	83,500	86,000
Charges on sale of Court-fee stamps ...	1,21,000	1,27,000
Discount on plain paper	10,500	11,000
Stamp paper supplied from Central Stores ...	2,11,000	2,31,000
Total	5,00,000	5,31,000

5. The increase is chiefly under the head "Stamp paper supplied from Central Stores." The estimate for 1887-88 has been taken from figures supplied by the Superintendent of Stamps, the increase being partly due to the increased sales of stamps and stamped paper from the central store, and partly to the substitution of more expensive labels and impressed sheets of court-fee stamps in place of the old adhesive labels. The Accountant-General's estimate

125

is accepted. The total estimate of expenditure for 1887-88 will stand at Rs. 5,31,000, the Provincial share, amounting to Rs. 2,65,000, being accepted provisionally.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General and the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

Nos. 126-27.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 13*th January* 1887.

H. P.—Reg. No. 15023C—25—12-2-87.

EXCISE BUDGET ESTIMATE, 1887-88.

No. 1930C, dated Calcutta, the, 16th December 1886.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Excise.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87, as proposed by Accountant-General.	Revised estimate, 1886-87, as passed by Government.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.					Proposed by Local Officers.	Revised by Accountant-General.		
Abstract of Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
License and distillery fees and duties for the sale of liquors and drugs	80,43,113	82,57,000	38,11,341	44,49,114	82,60,455	1,61,000	.....	82,57,000	.....	84,18,053	84,18,000	.....	Increase based on local estimates and fairly justified by actuals. The estimate for 1886-87 is retained, as the actuals of 1885-86, and of first-half of 1886-87, justify it.
Gain on sale proceeds of Excise Opium	15,35,114	15,37,000	7,89,365	7,93,459	15,82,824	.....	.....	15,37,000	.....	15,12,553	15,37,000	.....	
Fines, confiscations and miscellaneous	6,467	6,000	3,382	3,656	7,038	1,000	.....	6,000	.....	7,537	7,000	.....	
Total Excise ...	95,84,694	98,00,000	46,04,088	52,46,229	98,50,317	1,62,000	.....	98,00,000	99,00,000	99,38,143	99,62,000	99,[illegible]	
Imperial ...	47,92,347	49,00,000	23,02,044	26,23,114	49,25,158	.....	.....	49,00,000	49,50,000	49,69,071	49,81,000	49,50,000	
Provincial ...	47,92,347	49,00,000	23,02,044	26,23,115	49,25,159	.....	.....	49,00,000	49,50,000	49,69,072	49,81,000	49,[illegible]	
Abstract of Expenditure.													
Collectors', Commissioners' and Cantonment Magistrates' establishments... ...	3,12,850	3,92,000	1,61,451	1,78,396	3,39,847	.....	15,000	3,92,000	3,92,000	3,29,258	3,77,000	3,77,000	See details.
Imperial ...	1,56,425	1,96,000	80,725	89,198	1,69,923	.....	.....	1,96,000	1,96,000	.....	1,88,000	1,88,000	
Provincial ...	1,56,425	1,96,000	80,726	89,198	1,69,924	.....	.....	1,96,000	1,96,000	.....	1,89,000	1,89,000	

Receipts.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estimate, 1886-87, as proposed by Accountant-General.	Revised estimate, 1886-87, as passed by Government.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.			Proposed by Local Officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS.											
License fees	58,21,080	61,69,000	26,67,241	31,75,821	58,43,062			60,08,969	60,09,000	.....	Based on local estimates passed by the Board of Revenue. Although the first six months' figures of 1886-87 point to a higher figure, the local estimate appears to provide for a sufficiently high increase during 1887-88.
Distillery fees	32,062	42,000	17,411	27,412	44,823			47,159	47,000		
Still-head duty	10,85,454	9,09,000	5,76,944	6,35,997	12,12,941			11,73,209	11,75,000		
Farm of drugs	11,02,551	11,36,000	5,48,847	6,09,512	11,58,359			11,85,281	11,86,000		
Rent of toddy trees	1,366	1,000	898	372	1,270			1,435	1,000		
	80,43,113	82,57,000	38,11,341	44,49,114	82,60,455	82,57,000	.....	84,16,053	84,18,000		
SALE PROCEEDS OF EXCISE OPIUM	15,35,114	15,37,000	7,89,365	7,93,459	15,82,824	15,37,000	.....	15,12,553	15,37,000	.....	There are no grounds for reducing last year's budget estimate.
FINES, CONFISCATIONS AND MISCELLANEOUS ...	6,467	6,000	3,382	3,656	7,038	6,000	.....	7,537	7,000		
Total Receipts ...	95,84,694	98,00,000	46,04,088	52,46,229	98,50,317	98,00,000	99,00,000	99,38,143	99,62,000	99,60,000	

EXPENDITURE.

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.										
		Salaries.										
1	1	Abkari Superintendent, Calcutta	10,800	12,000	3,300	7,250	10,550		12,000	12,000	12,000	
9	9	Deputy Collectors	9,759	27,000	9,759	12,017	21,776		.....	27,000	27,000	Retained for 1886-87 by Bengal Government order No. 1678, dated 29th July 1886. Should have special sanction for 1887-88.
2	11	Sub-Deputy Collectors		2,400					16,200	16,200	16,200	Nine additional entertained under Bengal Government order No. 685, dated 5th June 1886, on Board's Resolution of 20th April 1886; see also Board's No. 377B, dated 7th May 1886, to Government, Bengal.
			20,559	41,400	13,059	19,267	32,326		28,200	55,200	[illegible]	
		Establishment.										
		Office establishment—										
103	103	Clerks ...	40,115	37,983	19,849	22,058	41,907		40,304	40,288	[illegible]	Revision sanctioned in Bengal Government order No. 685, dated 5th June 1886.
42	50	Servants ...		2,613					2,912	2,912	[illegible]	
			40,115	40,596	19,849	22,058	41,907		43,216	43,200	[illegible]	
		Establishment of Calcutta Collectorate.										
58	58	Clerks	44,913	37,428	22,386	27,071	49,457		38,556	38,556	[illegible]	Increase due to increments.
92	92	Servants		8,832					8,844	8,844	[illegible]	Pay of one servant raised.
			44,913	46,260	22,386	27,071	49,457		47,400	47,400	[illegible]	
		Distillery Establishment.										
15	8	Darogahs or canoongoes ...	9,638	9,768	4,330	4,611	8,941		5,100	5,100	5,100	
27	25	Clerks	20,060	6,852	10,216	9,897	20,113		6,820	6,820	6,820	
138	126	Servants ...		9,150					9,312	9,168	9,168	
		Temporary establishment ...	133	.. ...	.....	212	212		.....	.....	.....	
			29,831	25,770	14,546	14,720	29,266		21,232	21,088	[illegible]	Revision of establishment; see Bengal Government order No. 685, dated 5th June 1886.
		District Establishment.										
7	3	Excise Inspectors	3,750	13,650	1,550	1,050	2,600		4,105	4,105	4,105	
111	154	Preventive Inspectors and Darogahs ...	53,941	55,032	25,655	31,815	57,470		82,390	82,390	82,390	
86	66	Sudder clerks ...	64,513	20,127	32,721	35,054	67,775		17,848	17,848	17,848	
772	718	Peons		51,840					53,778	52,254	[illegible]	
			1,22,204	1,41,549	59,926	67,919	1,27,845		1,58,121	1,56,597	1,56,597	Ditto ditto.
		Additional expenditure estimated by the Government of Bengal for reforms recommended by the Excise Commissioner	.....	60,000	.....	.....	.....		.....	.....	.....	Almost entirely absorbed by provision for the extra Deputy and Sub-Deputy Collectors, and other similar expenditure above.
		Contingencies.										
		Special and countersigned contingencies	8,852	.....	8,852	865	9,717		2,170	*820	820	* Provision for excise bungalow at Chandpore, Tipperah (Rs. 200), distillery mohurir's quarters at Pooree (Rs. 120), and house at Thakurgaon (Rs. 500). The larger actuals of 1885-86 were chiefly due to a charge of Rs. 5,099 in Arrah for repairs to an old distillery, and repairs to other buildings
		Petty construction (above Rs. 100)	.....	625	.....	.....	.....		.....	.....	.....	
		Contract contingencies	24,687	12,250	10,681	13,925	24,606		.....	†11,850	11,850	† Out of Rs. 14,250 fixed, Rs. 2,400 are deducted for purchase of stationery under 30, Stationery.
		Contingencies for Calcutta Collectorate	.....	.....	.....	.....	.....		... ..	12,000	12,000	Fixed for Calcutta Collectorate by Government of Bengal No. 845, dated 18th June 1886.
			33,539	12,875	19,533	14,790	34,323		2,170	24,670	24,670	
		Travelling expenses.										
		Travelling allowance	21,089	23,263	12,152	12,571	24,723		28,919	29,000	29,000	Increase due to the creation of a detective and inspecting agency, and higher charges therefore for travelling.
			.....	3,91,713	.....	.....	.....		.....	3,77,155	3,77,155	
		Add for rounding	.....	287	.....	.....	.....		.....	.....	.....	
		Deduct ,, ...	.....	.....	... ..	.....	.....		.....	155	155	
		Total Expenditure ...	3,12,850	3,92,000	1,61,451	1,78,396	3,39,847	3,92,000	3,29,258	3,77,000	3,77,000	

C. E. G.—Reg. No. 14757C - 25—8-2 87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1930C, dated the 16th December 1886, submitting the estimates of receipts and expenditure of the Excise Department for the year 1887-88.

The sanctioned estimate of the receipts from Excise for the current year is Rs. 98,00,000. The Accountant-General has retained this figure in his revised estimate for the year, guided apparently by the actuals of the last six months of 1885-86 and the first six months of 1886-87. The receipts from Excise have, however, shown a tendency to increase, the amount realized up to the end of November last being Rs. 68,01,000, against Rs. 65,20,000, the total amount realized during the corresponding period in the previous year. Assuming that the receipts will continue to improve during the remainder of the year, the Lieutenant-Governor thinks that the revised estimate may safely be taken at Rs. 99,00,000.

2. The local estimates of the receipts for the ensuing year, which have been passed by the Board of Revenue, amount to Rs. 99,38,143. The Accountant-General has raised this to Rs. 99,62,000, basing his estimate on actuals. Having regard to the improvement lately shown in the receipts from Excise, the total revenue of the Province from this source might safely have been estimated at Rs. 1,00,00,000. From the year 1887-88, however, the receipts from Shahjehanpore and Bengal rum exported into Assam will probably be made over to that Administration, and the Excise revenue of Bengal will therefore be reduced by the amount so transferred. It is not known what the receipts from Shahjehanpore and Bengal rum will amount to in the current year; but those for 1885-86 amounted to Rs. 40,332. Taking Rs. 40,000 as the approximate amount that will be made over to Assam, the total Excise revenue of Bengal for 1887-88 may, the Lieutenant-Governor thinks, be estimated at Rs. 99,60,000.

It is probable that the Government of India may decide in future to credit the Government of the North-Western Provinces with the duty on ganja which is exported to those Provinces from Bengal. At present the whole amount of this duty is credited to the Excise revenue of Bengal; for the adjustments sanctioned in the orders of the Finance and Commerce Department, No. 1567, dated the 27th March 1885, are made by means of inter-provincial adjustments, and do not affect the original credits to Excise. If, therefore, the transfer in question is carried out, there will be a reduction in the Bengal Excise revenue and an increase of equal amount in that of the North-Western Provinces. The amount of duty on the ganja exported to the North-Western Provinces has been for 1882-83 Rs. 99,524, for 1883-84 Rs. 1,28,707, for 1884-85 Rs. 1,30,910, for 1885-86 Rs. 1,34,503, for 1886-87 Rs. 1,23,411, and for 1887-88 it may be estimated at Rs. 1,25,000. If the transfer of this amount is effected, it will have to be allowed for in settling the terms of the new contract. Pending the orders of the Government of India, no reduction will be made.

3. The total expenditure on account of Excise establishments, &c, for 1887-88 has been estimated by the Accountant-General at Rs. 3,77,000, against Rs. 3,92,000, the revised estimate for the current year. His estimate exceeds that of the Board by Rs. 47,742, and provides for the cost of the additional establishments sanctioned during the current year, and contingencies, which are not included in the Board's estimate. The Accountant-General's figures are accepted.

4. The receipts and charges on account of Excise are at present divided equally between the Imperial and Provincial Governments. In a letter from the Department of Finance and Commerce to the address of the Secretary, Finance Committee, No. 2187, dated the 26th July 1886, the Government of India have suggested, pending the settlement of the terms of the new Provincial contract, that the Excise revenue and expenditure should be divided between the Imperial and the Local Government in the proportion of three-fourths and one-fourth, respectively. No final orders on the subject have, however, as yet been received. The existing proportion will therefore be retained provisionally in the estimates for 1887-88.

ORDER.—Ordered that a copy of this Resolution, and of the estimates, be forwarded to the Board of Revenue and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

No. 205.

COPY, with a copy of the estimates, forwarded to the Board of Revenue for information.

No. 206.

COPY, with a copy of the estimates, forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 19th January 1887.

W. LeB.—Reg. No. 14756C—25-9-2-87

ESTIMATE OF PROVINCIAL RATES FOR 1887-88.

No. 1775C, dated Calcutta, the 23rd November 1886.

Memo. by—E. T. ATKINSON ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department. There is no Provincial expenditure under this head.

VI—PROVINCIAL RATES.

RECEIPTS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS, ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Collectors.	Revised by Accountant-General.	Passed by Government.	REMARKS.
RATES AND CESSES ON LANDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Public Works Cess under Act IX (B.C.) of 1880.										Based on local estimates passed by the Board of Revenue, and the replies to queries issued from this office. Increases are estimated of Rs. 10,937 in Cuttack for re-valuations; Rs. 8,677 in Hooghly for arrears; Rs. 8,382 in Jessore on rent free lands; smaller sums for re-valuations in Bhagulpore, Purneah, Maldah, Balasore, Nuddea, and 24-Pergunnahs; from rent-free lands in Beerbhoom and Dinagepore; and on actuals in Dacca, Shahabad, Durbhunga, Darjeeling, and Pubna; also arrears in Rungpore, Hooghly and Midnapore. Decreases occur of Rs. 12,067 in Monghyr based on actuals, of Rs. 5,000 in Bankoora owing to completion of valuation of rent-free lands, and consequently non-levying of cess for three years before valuation; of Rs. 4,579 in Moorshedabad due to transfer of estates to other districts; of Rs. 3,985 in Saran due to revision; of smaller items in Noakholly, Furreedpore and Backergunge, due to re-valuation; and to smaller actuals in Rajshahye, Manbhoom and Julpigori.
Cess on lands	37,80,502	37,72,000	20,04,303	18,03,003	38,07,308		37,68,221	38,22,508	38,22,508	
Cess on mines, railways, &c.	23,492	25,000	7,556	17,705	25,261		26,976	26,976	26,976	
Miscellaneous	62	.....	4	11	15		.....	.....	.....	
Deduct for rounding ..	.....	.....	.....	.....	.....	.....	.....	38,49,484 484	38,49,484 484	
Total ...	38,04,106	37,97,000	20,11,865	18,20,719	38,32,584	37,97,000	37,95,207	38,49,000	38,49,000	
GENERAL MANAGEMENT OF WARDS' AND ATTACHED ESTATES.										Based on local estimates passed by the Board of Revenue, but revised by queries issued from this office. The large decrease occurs in Burdwan and Rajshahye. In Burdwan it amounts to Rs. 33,485, the management cess being calculated at one-fourth of the usual rates, in accordance with the Resolution of the Government of Bengal, Financial Department, No. 1206, dated 25th August 1886. The decrease in Rajshahye of Rs. 1,729 occurs in the Dighaputtea estate, and is due to the reduction of the rate from one rupee to 12 annas per cent. as ordered in the same Resolution for this estate and the Tikari estate in Gya. with these exceptions the estimates fairly accord with those of last year.
Rates levied for management of Wards' Estates	53,266	96,000	36,357	19,143	55,500		65,213	61,735	61,735	
Four annas rate per cent. for treasury establishments ...	13,797	24,000	9,575	4,908	14,483		16,314	25,666	25,666	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	87,401 401	87,401 401	
Total ...	67,063	1,20,000	45,932	24,051	69,983	1,20,000	81,527	87,000	87,000	
Total VI, Provincial Rates ...	38,71,169	39,17,000	20,57,797	18,44,770	39,02,567	39,17,000	38,76,734	39,36,000	39,36,000	

C. E. G. Reg. No 10340C—74—10-12-86.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH DECEMBER 1886.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1775C, dated the 23rd November 1886, submitting the estimate of Provincial Rates for 1887-88.

The receipts from the Public Works Cess for 1887-88 have been estimated at Rs. 38,49,000 against Rs. 37,97,000, the sanctioned estimate for the current year. Against a partial decrease in Monghyr, Bankoora, Moorshedabad, and Sarun, increases are anticipated owing to re-valuations in the districts of Cuttack, Bhagulpore, Purneah, Maldah, Balasore, Nuddea, and 24-Pergunnahs. Increases are also expected in the districts of Hooghly, Rungpore, and Midnapore on account of arrears of cess, and in Jessore, Beerbhoom, and Dinagepore, in consequence of the assessment of rent-free lands. The estimate is accepted.

2. The receipts for the general management of Wards' and Attached Estates for 1887-88 have been estimated at Rs. 87,000 against Rs. 1,20,000, the original estimate for the current year. The decrease is due to the reduction of the 1 per cent. rate for the management of Wards' Estates to 4 annas per cent. in the case of the Burdwan estate, and to 12 annas per cent. in the case of the Tikari and Dighaputtea estates. The estimate is accepted.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Board of Revenue, to the Accountant-General, and to the Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 2383-85.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th December 1886.

C. E. G.—Reg. No. 10341C—74—10-12-86.

CUSTOMS DEPARTMENT ESTIMATES, 1887-88.

No. 1798C, dated Calcutta, the 29th November 1886.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1887-88.

VII.—CUSTOMS.

Receipts.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by Collector.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Warehouse and wharf rents...	1,252	1,000	750	874	1,624	200	.....	1,000	1,200	1,200	1,200	See details.
Miscellaneous	49,929	56,000	26,763	32,055	58,818	.....	200	56,000	48,345	55,800	55,800	
Total VII Customs ...	51,181	57,000	27,513	32,929	60,442	200	200	57,000	49,545	57,000	57,000	

Grant 9—Customs

Abstract.

Expenditure.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by Collector.	Revised by Accountant-General.		
Sea-Customs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries, Establishment, and Contingencies.												
Calcutta	4,50,279	4,57,000	2,31,872	2,50,489	4,82,361	12,500	.....	4,57,000	4,53,248	4,69,500	4,69,500	Increased provision for recurring temporary establishment (Rs. 7,000), and large increments to salaries.
Balasore	8,374	8,810	4,966	3,818	8,084	.....	110	8,810	8,909	8,700	8,700	See details.
Chittagong	22,074	22,150	11,205	10,847	22,052	750	.....	22,150	22,902	22,900	22,950	Ditto.
Cuttack	6,975	7,400	3,231	3,637	6,868	.....	.....	7,400	7,475	7,400	7,400	Ditto.
Dacca	755	900	441	353	794	.....	100	900	876	800	800	Ditto.
Pooree	1,761	1,740	766	962	1,728	.....	40	1,740	1,765	1,700	1,700	Ditto.
Total 9, Customs ...	4,90,157	4,98,000	2,51,781	2,70,106	5,21,887	13,250	250	4,98,000	4,95,205	5,11,000	5,11,000	

Details of Receipts.

Heads and items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Collector.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Warehouse and wharf rents	1,252	1,000	750	874	1,624	1,000	1,200	1,200	1,200	Based on estimates passed by the Board of Revenue; the slight increase is justified by actuals.
Miscellaneous.										
Fees for registration of cargo-boats	258	250	198	42	240	.....	.....	250	250	Based on actuals.
Confiscations and penalties	2,621	3,500	1,409	1,773	3,182	.....	3,525	3,250	3,250	Reduced with reference to actuals.
Other items	47,050	52,250	25,156	30,240	55,396	.....	44,820	52,300	52,300	The local estimate does not include commission at 5 per cent. on Little Bases light dues, for which I add Rs. 5,500 and make some smaller increases under other heads. The items making up the local estimate are— Rs. Amendment fees and fees for certificates granted to vessels from home ports cleared under a bond ... ... 4,130; Overtime fees and fees for attendance of permanent Preventive Officers ... 11,500; Landing charges for passengers' baggage realised ... ... 800; Sale of confiscated articles ... ... 800; Certificate fees ... 70; Demurrage fees ... 24,870; Recovery of Customs establishment at private wharfs ... .; Sale of unclaimed goods ... ... 200; Salt weighment fees earned by Preventive Officers ... 1,800; Confiscations and penalties under Customs ... ...; Other items ... ... 100; Coolyhire for carrying scales and weights to and from different vessels recovered ... 450; Salaries of clerks cited as witnesses ... 40 — 44,820
Total ...	49,929	56,000	26,763	32,055	58,818	56,000	48,345	55,800	55,800	
Total VII Customs, Provincial ...	51,181	57,000	27,513	32,929	60,442	57,000	49,545	57,000	57,000	

134

GRANT 9—CUSTOMS.

Details of Expenditure.

Numbers 1886-87.	Numbers 1887-88.	Heads and items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Collector.	Revised by Accountant-General.	Passed by Government.	Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		SEA-CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES.										
		CALCUTTA.										
		Salaries.										
1	1	Collector	33,510	24,000					24,000	24,000	24,000	
		Deputy Collector		.....					.....	.....	.....	
1	1	Assistant Collector		9,650					10,250	10,250	10,250	Due to increments.
				33,650					34,250	34,250	34,250	
		DEDUCT—Civil Service Annuity		960					960	960	960	
			33,510	32,690	16,070	15,053	31,123		33,290	33,290	33,290	
		Establishment.										
9	9	Appraising establishment... ...	21,528	21,212	10,641	12,468	23,109		23,424	25,224	25,224	Ditto.
109	109	Clerks and servants	81,726	84,600	41,054	47,939	88,993		85,602	87,066	87,066	
		Temporary establishment... ...										
			1,03,254	1,06,812	51,695	60,407	1,12,102		1,09,026	1,12,290	1,12,290	
		Preventive Establishment.										
1	1	Surgeon to the Preventive establishment.	.....	600	.....	.....	.....		600	.....	.....	Allowance discontinued since resignation of Dr. Stuart in 1884, Bengal Government Municipal Department No. 1771, dated 5th December 1884.
1	1	Superintendent	10,877	12,000	7,150	6,000	13,150		12,000	12,000	12,000	
8	8	Inspectors	33,815	34,440	16,896	18,530	35,426		34,440	35,880	35,880	Due to increments.
100	100	Preventive officers	1,89,431	1,92,600	95,569	1,09,104	2,04,673		1,92,600	1,92,600	1,92,600	
53	52	Clerks and servants	3,805	4,122	1,948	2,042	3,990		4,038	4,038	4,038	Less one servant at Rs. 7 per mensem.
150	140	Boatas tablishment	15,808	16,281	7,990	8,013	16,003		16,041	16,041	16,041	Post of Stoker, S. S. *Swift*, vacant.
		Temporary establishment... ...	19,541	10,000	12,941	12,922	25,863		10,000	17,000	17,000	This is a constantly recurring charge, and I would ask that Government may be pleased to alter the provision to what it is likely actually to be. Actuals 1880-81 Rs. 33,011, 1881-82 Rs. 26,482, 1882-83 Rs. 20,614, 1883-84 Rs. 17,318, 1884-85 Rs. 17,216, 1885 86 Rs. 19,541. For 1885-86 an extra grant was made of Rs. 9,225 by Bengal Financial Department, No. 1042, dated 22nd March 1886.
			2,73,277	2,70,043	1,42,494	1,56,911	2,99,405		2,69,719	2,77,559	2,77,559	
		Wharf Establishment.										
21	21	Wharf officers...	23,411	21,828	11,791	13,892	25,683		22,452	22,860	22,860	Due to increments.
18	18	Servants		1,536					1,536	1,536	1,536	
		Temporary establishment	2,800	3,600	1,400	1,400	2,800		3,600	2,800	2,800	Reduced on actuals.
			26,211	26,964	13,191	15,292	28,483		27,588	27,196	27,196	
		Contingent charges.										
		Petty construction and repairs	50	300	.....	.....	.....		300	300	300	
		Office expenses and miscellaneous	5,511	6,000	3,196	2,417	5,613		6,525	5,525	5,525	Based on actuals.
		Repair of Preventive Service boats	6,811	5,000	4,961	.....	4,961		5,000	7,100	7,100	Estimate of Superintendent of Marine, E. Division.
		Value of Dockyard's supplies for Preventive Service boats	.....	.....	.....	.....	.....		.....	5,000	5,000	Estimate of Collector of Customs.
		Value of stores	26	.....	26	25	51		.....	.....	.....	
		Building patrol boats	.....	8,000	.....	.....	.....		.....	.....	.....	
		Charges under Act VI of 1861.										
		Rewards to informers	1,327	1,300	67	270	337		1,500	1,500	1,500	
		Contingencies										
		Total ...	13,725	20,600	8,250	2,712	10,962		13,825	19,425	19,425	
		Travelling allowances	95	100	65	.....	65		100	100	100	
		Purchase of Service Postage Stamps	207	200	107	114	221		200	200	200	
		Total ...	302	300	172	114	286		300	300	300	
			4,50,279	4,57,409	2,31,872	2,50,489	4,82,361		4,53,248	4,70,000	4,70,000	
		DEDUCT—Probable savings ...		409					.....	500	500	
		Total Calcutta ...	4,50,279	4,57,000	2,31,872	2,50,489	4,82,361	4,57,000	4,53,248	4,69,500	4,69,500	

GRANT 9—CUSTOMS—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Collector.	Revised by Accountant-General.	Passed by Government.	Remarks.
		Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA-CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES—*contd.*										
		BALASORE.										
		Establishment.										
4	4	Clerks	2,032	1,920	1,062	1,007	2,069		1,920	1,920	1,920	Presumably 'sea customs' only, and not salt.
2	2	Servants		120					120	120	120	
7	7	Boat establishment	773	768	768	192	960		768	768	768	
		Temporary ditto	5	.....	5	.....	5		.....	.....	.....	
			2,810	2,808	1,835	1,199	3,034		2,808	2,808	2,808	
		Preventive establishment.										
6	6	Preventive officers	3,895	3,840	1,532	1,963	3,495		3,840	3,840	3,840	
8	8	Servants	4[illegible]0	480					480	480	480	
5	5	Boat establishment	446	624	446	383	829		624	624	624	
		Temporary establishmen ...	304	380	242	15	257		380	380	380	Sanction required.
			5,115	5,324	2,220	2,361	4,581		5,324	5,324	5,324	
		Contingent Charges.										
		Petty construction and repairs	238	230	110	105	215		300	200	200	Reduced on actuals.
		Office expenses and miscellaneous	122	218	49	55	104		277	150	150	Ditto.
		Repair of Preventive Service boats	.....	80	.....	55	55		80	80	80	
		Charges under Act VI of 1863.										
		Rewards to informers	.....	50	.....	.....	.....		50	50	50	
		Contingencies and miscellaneous										
			360	578	159	215	374		707	480	480	
		Travelling allowances...	.....	10	.....	.....	.....		10	.....	.....	
		Purchase of Service Postage Stamps	89	90	52	43	95		90	88	88	
		Total Balasore ...	8,374	8,810	4,266	3,818	8,084	8,810	8,939	8,700	8,700	
		CHITTAGONG.										
		Salary.										
1	1	Collector	7,200	7,200	3,600	3,800	7,400		7,800	7,800	7,800	Includes personal allowance of Rs. 50 per mensem, *vide* India, Financial, No. 208, dated 17th April 1886.
		Establishment.										
21	21	Clerks and servants	3,667	3,732	1,859	1,913	3,772		3,829	3,828	3,828	Due to increments.
9	9	Boat establishment	741	780	351	390	741		780	780	780	
		Temporary establishment ...	165	270	115	90	205		270	270	270	
			4,573	4,782	2,325	2,393	4,718		4,879	4,878	4,878	
		Preventive Establishment.										
3	3	Inspectors	2,867	2,880	1,429	1,440	2,869		2,880	2,880	2,880	
10	10	Preventive Officers	4,037	4,080	2,017	2,012	4,029		4,080	4,080	4,080	
		Clerks	245	...	5	.....	5		.....	.....	.....	
14	14	Boat establishment...	1,149	1,152	576	574	1,150		1,152	1,152	1,152	
		Temporary establishment ...	177	200	129	.....	129		200	200	200	Sanction required.
			8,475	8,312	4,156	4,026	8,182		8,312	8,312	8,312	
		Wharf establishment	600	600	332	300	632		600	600	600	
		Contingent charges.										
		Ground-rent	156	156	149	.....	149	.....	156	150	[illegible]	
		Petty construction and repairs	64	250	64	24	88	.....	200	150	150	Reduced on actuals.
		Office expenses and miscellaneous	700	600	388	276	664	.....	605	650	650	Increased ditto.
		Repair of Preventive Service boats	244	150	170	1	171	.....	250	250	250	
		Charges under Act VI of 1863	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		Rewards to informers...	15	50	.....	2	2	.....	50	50	50	
			1,179	1,206	771	303	1,074	.....	1,261	1,250	1,250	
		Postage charges.										
		Purchase of Service Postage Stamps	46	50	21	25	46	.....	50	50	50	
		Add for rounding ...	.....	.....	.....	.....	...	.....	. .	10	[illegible]	
		Total Chittagong ...	22,073	22,150	11,205	10,847	22,052	22,150	22,002	22,000	[illegible]	

130

GRANT 9—CUSTOM—*concluded.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Collector.	Revised by Account-ant-General.	Passed by Govern-ment.	Remarks.
		Expenditure—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA-CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES.										
		CUTTACK.										
		Establishment.										
1	1	Superintendent of Customs ...	2,850	1,800	1,350	1,580	2,930	.....	1,800	1,800	1,800	
1	1	Assistant		1,200				.....	1,200	1,200	1,200	
5	5	Clerks and servants	1,566	1,668	724	834	1,558	.....	1,668	1,668	1,668	
10	10	Boat establishment...	1,135	1,176	515	588	1,103	.....	1,176	1,176	1,176	
			5,551	5,844	2,589	3,002	5,591	.....	5,844	5,844	5,844	
		Preventive establishment.										
3	3	Preventive officers	1,318	1,260	578	567	1,145	.....	1,260	1,260	1,260	
	1	Temporary establishment ...	20	.....	20	.....	20	.....	.....	.....	.....	
		Contingent charges.										
		Ground-rent	.....	14	.....	.....	.....	.....	14	14	14	
		Petty construction and repairs	.....	100	.....	.....	.....	.....	100	100	100	
		Office expenses and miscellaneous	62	50	35	38	73	.....	77	77	77	
		Purchase and repairs of boats	.....	100	.....	.....	.....	.....	100	100	100	
		Travelling allowances	.....	50	.....	.....	.....	.....	50	.....	.....	
			62	314	35	38	73	.....	341	291	291	
		Postage Charges.										
		Purchase of service postage stamps	24	30	9	30	39		30	30	30	
			6,975	7,448	3,231	3,637	6,868		7,475	7,425	7,425	
		Deduct probable savings	.....	48	.....	.....	.....		.....	25	25	
		Total Cuttack ...	6,975	7,400	3,231	3,637	6,868	7,400	7,475	7,400	7,400	
		DACCA.										
		Establishment.										
2	2	Clerks and servants	551	432	283	294	577		432	432	432	
2	2	Boat establishment		156					156	156	156	
			551	588	283	294	577		588	588	588	
		Contingent Charges.										
		Ground-rent	18	18	18	18	36		18	18	18	
		Petty construction and repairs	.....	50	.....	.....	.....		30	30	30	
		Office expenses and miscellaneous	186	134	140	41	181		230	186	186	
		Purchase and repair of boats	.....	100	.....	.....	.....		.....	.....	.....	
			204	302	158	59	217		278	234	234	
		Purchase of service postage stamps	.....	10	.....	.....	.....		10	10	10	
			755	900	441	353	794		876	832	832	
		Deduct probable savings	.....	.....	.....	.....	.....	.....	.....	32	32	
		Total Dacca ...	755	900	441	353	794	900	876	800	800	
		POOREE.										
		Establishment.										
1	1	Clerk	720	720	360	360	720		720	720	720	
		Preventive Establishment.										
1	1	Preventive officer	720	600	360	348	708		600	600	600	
2	2	Servants		120					120	120	120	
			720	720	360	348	708		720	720	720	
		Contingent Charges.										
		Petty construction and repairs	191	225	.....	225	225		250	200	200	
		Office expenses and miscellaneous	45	40	31	9	40		40	40	40	
			236	265	31	234	265		290	240	240	
		Travelling allowance	.....	10	.....	.....	.....		10	.....	.....	
		Purchase of service Postage Stamps	25	25	15	20	35		25	25	25	
			1,701	1,740	766	962	1,728		1,765	1,705	1,705	
		Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	5	5	
		Total Pooree ..	1,701	1,740	766	962	1,728	1,740	1,765	1,700	1,700	

H. P.—Reg. No. 111770—92—18-12-86.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 16TH DECEMBER 1886.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1798C, dated the 29th ultimo, submitting the Estimates of Provincial Receipts and Expenditure of the Customs Department for 1887-88.

THE total local estimate of receipts for the year 1887-88 is Rs. 49,545. This amount, however, has been raised by the Accountant-General to Rs. 57,000, which is the same as the sanctioned grant for the current year. The Accountant-General's figures are accepted.

2. The total local estimate of expenditure for the year 1887-88 is Rs. 4,95,205. The Accountant-General's estimate, however, provides for a total expenditure of Rs. 5,11,000, against Rs. 4,98,000. the sanctioned grant for the current year, and Rs. 4,90,157, the actuals of 1885-86. The charges for the above years under each head are given in the following statement :—

HEADS.	Actuals, 1885-86.	Sanctioned grant, 1886-87.	Accountant-Generals' estimate, 1887-88.
	Rs.	Rs.	Rs.
Calcutta Custom House	4,50,279	4,57,000	4,69,500
Balasore ditto	8,374	8,810	8,700
Chittagong ditto	22,073	22,150	22,900
Cuttack ditto	6,976	7,400	7,400
Dacca ditto	755	900	800
Pooree ditto	1,701	1,740	1,700
Total ...	4,90,157	4,98,000	5,11,000

The increase in the estimate for 1887-88 under the head "Calcutta Custom-house," compared with the sanctioned grant for the current year, is chiefly due to a new provision of Rs. 5,000 made by the Collector of Customs under the head "Value of dockyard supplies to preventive service boats," and to an increased provision of Rs. 7,000 having been made by the Accountant-General under the head "Temporary preventive establishments." The sanctioned grant for the current year under the last mentioned head was Rs. 10,000, and this amount has again been proposed by the local officers for 1887-88. As, however, the actual charges on this account have always exceeded Rs. 10,000, and are of a constantly recurring nature, the Accountant-General proposes to increase the provision to Rs. 17,000, with reference to the actuals of the last six years.

The Accountant-General's estimate of expenditure for the "Calcutta Custom-house" is passed. The Accountant-General's estimates of expenditure during 1887-88 for the Custom-houses at Balasore, Chittagong, Cuttack, Dacca and Pooree are also accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Board of Revenue and to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 2530-31.

COPY forwarded to

By order of the Lieutenant Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 16th December 1886.

H. P.—Reg. No. 111780—68—17-12-86.

ESTIMATES OF ASSESSED TAXES.

No. 1940C, dated Calcutta, the 20th December 1886.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

VIII.—Assessed Taxes.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.				Proposed by Commissioner of Income-tax.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Income-tax	254	36,00,000	.....	20,25,097	20,25,097	2,00,000	.....	.....	38,00,000	38,00,000	38,00,000	
License-tax	15,33,596	.....	3,16,589	12,010	3,28,599	.....	.....	.....	.....	.....	.....	
	15,33,850	36,00,000	3,16,589	20,37,107	23,53,696	2,00,000	.....	36,00,000	38,00,000	38,00,000	38,00,000	See details.
Imperial	7,66,925	28,50,000	.....	.....	.....	.....	.....	28,33,000	.....	19,00,000	19,00,000	Nominal division.
Provincial	7,66,925	7,50,000	.....	.....	.....	.....	.....	7,67,000	.....	19,00,000	19,00,000	Ditto.

VIII.—Assessed Taxes.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.				Proposed by Commissioner of Income-tax.	Revised by Accountant-General.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection of income-tax ... ... / Ditto of license-tax	90,433	3,65,000 /	38,773	1,51,478	1,90,251	.....	1,29,000	2,80,000	2,46,075	2,36,000	1,70,000	See details.
Imperial	45,217	3,20,000	.....	.....	.....	.....	.....	2,35,000	.....	1,18,000	85,000	Nominal division.
Provincial	45,216	45,000	.....	.....	.....	.....	.....	45,000	.....	1,18,000	85,000	Ditto.

VIII.—Assessed Taxes.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.				Proposed by Commissioner of Income-tax.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Income-tax.												
Deduction by Government from salaries and pensions ... ... / Deduction by Government from interest on Government securities ... ... / Income-tax on securities of local authorities or companies ... / Ordinary collections ... ... / Penalties ... ... / Miscellaneous	254	36,00,000	.....	20,25,097	20,25,097	.....	.....	.....	38,00,000	38,00,000	38,00,000	As estimated by Commissioner, Income-tax, in his No. 535B, dated 25th September 1886.
	254	36,00,000	.....	20,25,097	20,25,097	.....	.....	.....	38,00,000	38,00,000	38,00,000	
License-tax.												
Collections under the Act ... ... / Fines and penalties ... ... / Miscellaneous	15,33,596	.....	3,16,589	12,010	3,28,599	.....	.....	.....	.....	.....	.....	
	15,33,596	.....	3,16,589	12,010	3,28,599	.....	.....	.....	.....	.....	.....	
Total Receipts ...	15,33,850	36,00,000	3,16,589	20,37,107	23,53,696	.....	.....	36,00,000	38,00,000	38,00,000	38,00,000	
Imperial	7,66,925	28,50,000	.....	.....	.....	.....	.....	28,33,000	.....	19,00,000	19,00,000	Nominal division.
Provincial	7,66,925	7,50,000	.....	.....	.....	.....	.....	7,67,000	.....	19,00,000	19,00,000	Ditto.

VIII.—Assessed Taxes.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.				Proposed by Commissioner of Income-tax.	Revised by Accountant-General.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection of income-tax.												
Salaries				69,387	69,387	.....	.....	.....	1,09,200	1,09,200		Based on local estimates passed by the Board of Revenue and that by the Commissioner of Income-tax.
Establishment				49,843	49,843	.....	.....	.....	67,908	67,908		
Temporary establishment				.....	.....	.....	.....	.....	690	690		
Travelling allowance of officers ...	.....	3,65,000	.....	6,600	6,600	.....	.....	.....	35,368	35,368		
Ditto of establishment				9,759	9,759	.....	.....	.....	2,256	2,256		
Service postage stamps				.....	.....	.....	.....	.....	17,515	17,515		
Contingencies				6,297	6,297	.....	.....	.....	3,138	3,138		
Unforeseen charges	.....	.....	.....	.....	.....	.....	.....	.....	10,000	.....		Cannot be accepted: increase will be granted on cause shown.
	.....	3,65,000	.....	1,41,886	1,41,886	.....	.....		2,46,075	2,36,075		
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....		.....	75		
	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,36,000		
Collection of license-tax	90,433	.....	38,773	9,592	48,365	.....	.....		.....	.....		
Total ...	90,433	3,65,000	38,773	1,51,478	1,90,251	.....	.....	2,80,000	2,46,075	2,36,000	1,70,000	
Imperial	45,217	3,20,000	.....	.....	.....	.....	.....	2,35,000	.....	1,18,000	85,000	Nominal division pending orders.
Provincial	45,216	45,000	.....	.....	.....	.....	.....	45,000	.....	1,18,000	85,000	Ditto.

C. E. G.—Reg. No. 146730—25—7-2-87.

FINANCIAL DEPARTMENT.

140

FINANCE.

CALCUTTA, THE 10TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1940C, dated the 20th December 1886, submitting the estimate of Receipts and Expenditure under Assessed Taxes for the year 1887-88.

IN the revised estimate of the receipts under "Assessed Taxes" for the current year, the Provincial share has been placed by the Accountant-General at Rs. 7,50,000. In the Resolution of the 31st August last, however, it was placed at Rs. 7,67,000, corresponding to the revised estimate for 1885-86, and it was explained that this was done in accordance with the orders of the Government of India, under which the division between "Imperial" and "Provincial" of the receipts and charges under heads VIII and 12, "Assessed Taxes," in the year 1886-87 was not to be made in any fixed proportion, but that the same amounts were to be taken as Provincial as in the year 1885-86, the remainder being Imperial. The Accountant-General's estimate will be modified accordingly.

2. The receipts for 1887-88 are estimated by the Accountant-General at Rs. 3,800,000. This represents the total amount of income tax realizable under the operation of Act II of 1886, and is based on an estimate prepared by the Commissioner of Income Tax. The Accountant-General's estimate is accepted.

3. The revised estimate of expenditure for the current year will be taken at Rs. 2,80,000, of which Rs. 45,000 is Provincial and Rs. 2,35,000 Imperial. The total expenditure for the collection of income tax during the year 1887-88 has been estimated by the Accountant-General at Rs. 2,36,000 against Rs. 3,65,000 the sanctioned estimate for the current year. It is not the intention of Government to maintain the collecting establishment at its present strength after the close of the current year, and, as a considerable saving is expected to result from the changes which it is proposed to introduce with effect from the commencement of the next year, the Lieutenant-Governor thinks that the estimated expenditure for 1887-88 may safely be taken at Rs. 1,70,000. The Accountant-General's estimate will therefore be reduced to this amount.

4. In a letter from the Department of Finance and Commerce to the address of the Secretary, Finance Committee, No. 2187, dated the 26th July 1886, the Government of India have suggested, pending the settlement of the terms of the new Provincial contract, that the income and expenditure under "Assessed Taxes" should be divided equally between Imperial and Provincial. Provisionally, therefore, the Provincial share of the estimated receipts and expenditure for 1887-88 will amount to Rs. 19,00,000 and Rs. 85,000 respectively.

ORDER—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, and the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

No. 59.

COPY, with a copy of the estimates, forwarded to the Accountant-General for information.

No. 60.

COPY, with a copy of the estimates, forwarded to the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 10th January 1887.

C. E. G.—Reg. No. 12409C--68-11-1-87.

FOREST ESTIMATES, 1887-88.

No. 172BG, dated Darjeeling, the 30th September 1886.

From—A. L. HOME, ESQ., Conservator of Forests, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honour to forward herewith the budget estimates of this Department for 1887-88 for the orders of His Honor the Lieutenant-Governor, together with the regular estimate for 1886-87, and an explanation of the deviations of the actuals for 1885-86 from the sanctioned estimate for that year.

Two appendices are also forwarded—A, the list of books, &c., required from Europe during 1887-88; and B, the statements of temporary establishments required by the circular No. 5F, dated 24th April 1885, of the Government of India in the Home Department.

2. The figures of the regular estimate for 1886-87 have been redistributed within the amount of the sanctioned estimate for the year, and show a saving of Rs. 10,000 under expenditure.

3. I request the favour of early intimation of the sanction of His Honor under the last clause of section 105 of the Forest Department Code, Edition III, to the distribution of the figures of the revised estimate for 1886-87 being accepted as a redistribution of the sanctioned budget allotment for the year under the several sub-heads of expenditure, as provision has there been made for the expenditure of the new Working Plans Division, and with formal sanction to the redistribution, much avoidable correspondence with the Comptroller-General as regards provision for expenditure will be dispensed with.

ESTIMATES—1887-88.

EXPLANATORY NOTE.

CHAPTER I.

Actuals of 1885-86.

THE estimates compare with the actuals as follows :—

BUDGET HEADS.	Sanctioned budget estimate.	Revised estimate.	Actuals.	Increase.	Decrease on budget estimate.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government Agency	1,50,000	.....	72,754	.....	77,246
II.—Timber and other produce removed from the forests by consumers or purchasers... ...	5,64,600	.....	4,92,149	.....	72,451
III.—Confiscated, drift and waif wood	6,000	.....	3,486	.....	2,514
IV.—Revenue from forests not managed by Government	400	.....	226	.....	174
V.—Miscellaneous	29,000	.....	28,817	.....	183
Total ...	7,50,000	5,70.000	5,97,432	.....	1,52,568
EXPENDITURE.					
A.—Conservancy and Works.					
I.—Timber and other produce removed from the forests by Government Agency	60,000	.....	46,155	.....	13,845
II.—Timber and other produce removed from the forests by consumers or purchasers ...	35,400	.....	31,421	.....	3,979
III.—Confiscated, drift and waif wood	1,000	.....	654	.....	346
IV—Revenue from forests not managed by Government	.....	.....	.....	.....	.....
V.—Rent of leased forests and payment to shareholders in forests managed by Government ...	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant	12,700	.....	10,597	.....	2,103
VII.—Communications and buildings	24,900	.....	22,725	.....	2,175
VIII.—Demarcation, improvement and extension of forests	34,400	.....	36,176	1,776	.....
IX.—Miscellaneous	4,600	.....	3,304	.....	1,296
Total A.—Conservancy and Works ...	1,73,000	1,50,000	1,51,032	.....	21,968
B.—Establishments.					
I.—Salaries	1,85,282	.....	1,78,666	.....	6,616
II.—Travelling allowances	31,668	.....	30,895	.....	773
III.—Contingencies	10,050	.....	9,806	.....	244
Total B.—Establishments ...	2,27,000	2,20,000	2,19,367	.....	7,633
Grand Total Expenditure ...	4,00,000	3.70,000	3,70,399	.....	29,601
Surplus ...	3,50,000	2,00,000	2,27,033	.....	1,22,967

The acceptance by the Government of India of the figures given above as those of the sanctioned budget estimate for 1885-86 was intimated in the Circular Resolution No. 16F, dated 21st July 1885, of the Home Department of that Government, and of those of the Revised Estimate in the Circular Resolution No. 11F, dated 14th August 1886. The differences between the actuals and the estimates are thus explained :—

REVENUE.

I.—Timber and other produce removed from the forests by Government Agency.

(*a*). *Timber*—Sanctioned budget estimate Rs. 1,13,000; actuals Rs. 40,085. Except in the Kurseong sub-division, where receipts exceeded the estimate by Rs. 1,047, anticipations were not fulfilled owing chiefly to the State Railway Authorities having tried to obtain their supplies from private dealers and refused to take over the sleepers in stock during the year; they have, however, taken them over in 1886-87. There was again very little demand for timber on the depôts in the Buxa Division owing to the material imported from Bhootan being offered for sale at almost nominal rates, and purchasers were not found for the timber and sleepers collected at the Cuttack depôt in Orissa.

(*b*). *Firewood and charcoal.*—Sanctioned budget estimate Rs. 27,900; actuals Rs. 24,734. Deficiency owing to decreased demand for fuel by the Commissariat Department for the troops at Jellapahar in Darjeeling, their godowns having been filled before the commencement of the year with about six months' supply.

(*c*). *Bamboos.*—Sanctioned budget estimate Rs. 8,100; actuals Rs. 7,917.

(*e*). *Grass and other minor produce.*—Sanctioned budget estimate Rs. 1,000; actuals Rs. 12. The anticipated departmental operations were abandoned owing to there being no demand at the depôts.

II.—Timber and other produce removed from the forests by Consumers or Purchasers.

(*a*). *Timber.*—Sanctioned budget estimate Rs. 2,57,800; actuals Rs. 2,09,637. The demand was over-estimated from all divisions, chiefly in Darjeeling, Kurseong, Buxa, Singbhoom and the Sunderbuns where the actuals fell short by Rs. 10,322, Rs. 6,739, Rs. 7,998, Rs. 7,977 and Rs. 10,079 respectively. In Darjeeling this was due to the scarcity of sound mature trees in the forests near the centres of demand; in Kurseong to extensive imports from Nepaul; in Buxa to the continued import of timber at cheap rates from Bhootan; in Singbhoom to railway works having been stopped; and in the Sunderbuns (where nearly Rs. 1,50,000 was realized against the estimate of Rs. 1,60,000) owing to fluctuations of demand.

(*b*). *Firewood and charcoal.*—Sanctioned budget estimate Rs. 1,64,500; actuals Rs. 1,51,273. The estimates were exceeded in Darjeeling and Teesta by Rs. 3,275 and Rs. 589 respectively, while they were not worked up to in other divisions, the chief falling off being in Kurseong (Rs. 1,811 against Rs. 7,000 estimated), where the chief supply for tea gardens was drawn from the newly cleared extensions, and in the Sunderbuns (Rs. 1,19,052 against Rs. 1,30,000 estimated) owing to there still being an accumulation of former years' stocks in the Calcutta fuel yards.

(*c*). *Bamboos.*—Sanctioned budget estimate Rs. 52,400; actuals Rs. 45,127. There was a small increase over the estimates in Palamow and Orissa, while the decrease was general in other divisions, the chief being Rs. 1,068 in Kurseong and Rs. 6,486 in Chittagong. The former was due to planters objecting to the arrangements under which bamboos were allotted to them on their indents, which has since been put right, and the latter to bamboo-cutters having been scared from the forests by Kukis, who raided into British territory at the time they were at work.

(*d*). *Grazing and fodder grass.*—Sanctioned budget estimate Rs. 7,200; actuals Rs. 6,413. There was a falling off in most divisions, chiefly in Kurseong, where it amounted to Rs. 687, owing to the exclusion of cattle from some of the reserves, and in Palamow, Rs. 660, where the Sub-divisional Officer misunderstood the rates sanctioned; while there was an increase in Julpigori of Rs. 124, in Singbhoom of Rs. 110, and in Orissa of Rs. 705.

(*e*). *Other minor produce.*—Sanctioned budget estimate Rs. 82,700; actuals Rs. 79,699. There was a decrease in all divisions except Julpigori and the Sunderbuns, the chief being Kurseong, Rs. 688; Singbhoom, Rs. 407; Chittagong, Rs. 4,235 (due to the Kuki raids); and Orissa, Rs. 1,085. The increase over the estimate in the Sunderbuns amounted to Rs. 3,881, chiefly from increased demand for *golpatta* for thatching in villages adjacent to Calcutta.

III.—Confiscated, Drift and Waif Wood.

Sanctioned budget estimate Rs. 6,000; actuals Rs. 3,486. There was an increase of Rs. 393 in the Julpigori Division, but in other divisions the amount of drift collected was far below the estimates, the anticipated collections in Kurseong having failed by Rs. 1,677, in Chittagong by Rs. 838.

IV.—Revenue from forests not managed by Government.

In the Orissa Division Rs. 226 were realized against an estimate of Rs. 400 under (*a*), *Duty on foreign timber and other forest produce.*

V.—Miscellaneous.

Sanctioned budget estimate Rs. 29,000; actuals Rs. 28,817.

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed from the forests by Government Agency.

(*a*). *Timber.*—Sanctioned budget estimate Rs. 40,800; actuals, Rs. 23,913. Expenditure was curtailed when it was found that the demand for timber from depôts had slackened.

(*b*). *Firewood and charcoal.*—Sanctioned budget estimate Rs. 16,500; actuals Rs. 16,968 Increase in Darjeeling owing to charcoal works, private supplies having failed.

(*c*). *Bamboos.*—Sanctioned budget estimate Rs. 2,500; actuals Rs. 5,273. Increase in Palamow and Orissa owing to increase of demand, which was anticipated in the regular estimate.

(*e*). *Grass and other minor produce.*—Sanctioned budget estimate Rs. 200; actuals Re. 1. No demand for minor produce at depôts in Palamow, the work was therefore not carried out.

II.—Timber and other produce removed from the forests by Consumers or Purchasers.

Sanctioned budget estimate Rs. 35,400; actuals Rs. 31,421. General savings in temporary establishments and in value of steamer and boat stores for the Sunderbuns.

III.—Confiscated, Drift and Waif Wood.

Sanctioned budget estimate Rs. 1,000; actuals Rs. 654. Owing to the small quantity of drift collected in Chittagong, and to no expenditure having been incurred on this account in the Sunderbuns.

VI.—Live-stock, Stores, Tools and Plant.

Sanctioned budget estimate Rs. 12,700; actuals Rs. 10,597. General savings, chiefly in the Sunderbuns Division.

VII.—Communications and Buildings.

Sanctioned budget estimate Rs. 24,900; actuals Rs. 22,725. General savings on estimates and anticipated road works in Singbhoom not having been completed during the year. The savings would have been greater, but that Rs. 4,637, outstanding against Provincial Services in the Darjeeling Accounts of the Goompahar road, were debited against the Department under the orders contained in the Bengal Government, Financial Department order No. 1727, dated 12th November 1885.

VIII.—Demarcation, Improvement and Extension of Forests.

Sanctioned budget estimate Rs. 34,400; actuals Rs. 36,176, which was more than provided for in the Regular Estimate (Rs. 38,000). The differences from the budget estimate were—

Under (*a*), *Demarcation*, the actuals were Rs. 9,346 against the estimate of Rs. 9,600; there were savings in all divisions except Julpigori and Orissa, where the estimates were exceeded by Rs. 286 and Rs. 1,383 respectively, the latter being due to additions to the reserves.

Under (*b*), *Compensation for land and rights*, the actuals were Rs. 1,991 against the estimate of Rs. 1,200. There was no expenditure in Hazaribagh and Singbhoom as originally anticipated; but Rs. 1,436 were paid in Palamow to the heirs of Kumar Bhikari Singh on account of lands included in the reserves from his jaghir villages of Hatah and Daldalya, as sanctioned in the Revenue Department letter No. 1383TR, dated 3rd September 1885, and Rs. 3 in the same sub-division on another account; Rs. 552 were also expended on compensation in the Khorda reserves of Orissa out of the Rs. 1,510 sanctioned in Revenue Department No 291TR, dated 1st May 1885.

Under (*c*), *Surveys and working plans*, the expenditure was Rs. 1,466 against an estimate of Rs. 1,450.

Under (*d*), *Plantations*, Rs. 7.577 were expended against the estimate of Rs. 7,100, the excess being chiefly in Kurseong, Chittagong and Orissa, while there was a considerable saving in Buxa.

Under (*e*), *Protection from fire*, the expenditure amounted to Rs. 14,871 against an estimate of Rs. 13,650, owing to protective measures having been extended over 829,253 acres of the reserves.

Under (*f*), *Other works*, the actuals were Rs. 925 against the estimate of Rs. 1,400, owing to the anticipated area not having been cleared of creepers in several divisions.

IX.—*Miscellaneous.*

Sanctioned budget estimate Rs. 4,600; actuals Rs. 3,304. General savings in all divisions except Kurseong (Rs. 221), Julpigori (Rs. 80), Chittagong (Rs. 586), and Orissa (Rs. 78) excess, owing to charges in connection with specimens for the London Colonial Exhibition. The whole of the Chittagong original exhibits were lost owing to the collision between the steamers *Calcutta* and *Maharatta* in the Chittagong river, when the former vessel, on which the exhibits were, was sunk.

B.—Establishments.

I.—Salaries.

Sanctioned budget estimate Rs. 1,85,282; actuals Rs. 1,78,666.

Under (*a*), *Conservators*, there is an increase of Rs. 411 owing to Mr. Home's having acted in the second grade for a longer period than was anticipated.

Under (*b*), *Superior officers*, the actuals are Rs. 82,549 against the estimate, Rs. 82,600.

Under the remaining sub-heads there are savings owing to the full sanctioned strength of the Forest Depôt and Office Establishments not having been entertained throughout the year.

II.—Travelling Allowances.

Sanctioned budget estimate Rs. 31,668; actuals Rs. 30,895.

III.—Contingencies.

Sanctioned budget estimate Rs. 10,050; actuals Rs. 9,806.

Taking the results of the year as a whole, the receipts were Rs. 5,97,432 against an estimate of Rs. 7,50,000, the decrease being Rs. 1,52,568. Of this, Rs. 77,246 are under *Departmental operations*, due chiefly to the Railway Authorities having tried to obtain their sleepers from private dealers and left large stocks on hand in this Department, which have been made over in 1886-87, and also to the imports of timber from Bhootan having interfered with the demand on the Buxa depôts, and to purchasers not having come forward for the timber and sleepers at Cuttack in the Orissa Division. There was also a decreased demand by the Military Authorities for fuel for Jellapahar Cantonment in Darjeeling, owing to their having a six months' stock in hand at the commencement of the year.

Rupees 72,451 under *Timber and fuel, &c., worked out of the forests by private enterprise* is caused, chiefly owing to fluctuations in demand in the Sunderbuns and to imports of timber from Nepal and Bhootan having checked the demand on the Kurseong and Buxa forests. Sound mature trees are also now scarce near the centres of demand in Darjeeling, and owing to Kuki raids into the Chittagong Hill Tracts, bamboo-cutters and collectors of forest produce kept away from the higher forests in Chittagong during the greater part of the cold weather.

The expenditure under *A—Conservancy and works*, was Rs. 1,51,032 against the budget estimate of Rs. 1,73,000, and was curtailed as much as possible under all heads. It is in excess of the estimate under head *VIII—Demarcation, extension and improvement of forests* only, the actuals being Rs 36,176 against the estimate of Rs. 34,400; this excess was caused chiefly by the payment of compensation for land and rights in Palamow and Khorda, and to extended operations in the protection of forests from fire.

Under *B—Establishments*, the actuals were Rs. 2,19,367 against the estimate, Rs. 2,27,000, and savings were effected under all heads.

CHAPTER II.

Revised Estimates, 1886-87.

The figures under the sanctioned budget estimate and those proposed as the revised estimate for 1886-87 are shown below under the main heads. The budget estimate was sanctioned in the Government of India, Home Department Circular Resolution No. 11F, dated 14th August 1886:—

Budget Heads.	Sanctioned budget allotment, 1886-87.	Revised estimate, 1886-87.	Increase.	Decrease
RECEIPTS.	Rs.	Rs.	Rs.	Rs
I.—Timber and other produce removed from the forests by Government Agency ..	1,28,000	1,07,000	.....	21,000
II.—Timber and other produce removed from the forests by consumers or purchasers	5,56,000	5,39,400	.....	16,600
III.—Confiscated, drift and waif wood	6,600	5,200	.....	1,400
IV.—Revenue from forests not managed by Government ...	500	50	.....	450
V.—Miscellaneous	28,900	28,350	.....	550
Total ...	7,20,000	6,80,000	.....	40,000
EXPENDITURE.				
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government Agency	60,000	57,500	.....	2,500
II.—Timber and other produce removed from the forests by consumers or purchasers	37,600	33,500	.....	4,100
III.—Confiscated, drift and waif wood	1,500	1,500	.....	.....
IV.—Revenue from forests not managed by Government ...	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant	50,200	48,500	.....	1,700
VII.—Communications and buildings	35,500	30,500	.....	5,000
VIII.—Demarcation, extension and improvement of forests ...	40,700	43,800	3,100	.....
IX.—Miscellaneous	4,500	4,700	200	.....
Total A—Conservancy and Works ...	2,30,000	2,20,000	.....	10,000
B.—Establishments				
I.—Salaries	1,97,757	1,92,900	.....	4,857
II.—Travelling allowances	31,000	35,800	4,800	.....
III.—Contingencies	11,243	11,300	57	.....
Total B—Establishments ...	2,40,000	2,40,000	.....	.....
Grand Total Expenditure ...	4,70,000	4,60,000	.....	10,000
Estimated surplus ...	2,50,000	2,20,000	.....	30,000

146

The proposed alterations are explained as follows :—

RECEIPTS.

I.—Timber and other produce removed from the forests by Government Agency.

Sanctioned estimate Rs. 1,28,000; revised estimate Rs. 1,07,000; difference less Rs. 21,000.

Under (*a*), *Timber*, a reduction from Rs. 88,000 to Rs. 67,100 has been made; this latter figure will be worked up to as indents have been received for sleepers, which will be delivered before the close of the year. Under the other sub-heads the estimates stand with very slight modifications.

II.—Timber and other produce removed from the forests by Consumers or Purchasers.

Sanctioned estimate Rs. 5,56,000; revised estimate Rs. 5,39,400; difference less Rs. 16,600.

Under (*a*), *Timber*, a reduction of Rs. 29,300 has been made: Rs. 9,000 in Darjeeling owing to paucity of sound standing timber near the market centres; Rs. 4,000 in Kurseong and in Buxa, also owing to increased cheap imports from Nepal and Bhootan; Rs. 150 in Palamow and Rs. 3,150 in Singbhoom owing to purchasers not coming forward for timber from the reserves, their wants being supplied from forests not made over to this Department; Rs. 8,000 in the Sunderbuns owing to fluctuation in demand and Rs. 1,000 in Orissa owing to curtailment in the issue of permits from the paucity of mature timber in Khorda. The estimate under (*b*), *Firewood and charcoal*, has been increased by Rs. 20,000 owing to increased demand in the first five months of the year, and has been reduced by Rs. 10,200 under (*c*), *Bamboos*, chiefly in Chittagong, where it is not safe to keep the original figures owing to the Kuki scare in the Hill Tracts. A reduction of Rs. 1,300 has been made under (*d*), *Grazing and fodder grass*, in conformity with the probable results based on five months' actuals, while the estimate under (*e*), *Other minor produce*, has been increased by Rs. 4,200 owing to better collections in the Sunberbuns during that period, which more than cover reduced anticipations in other divisions.

III.—Confiscated, Drift and Waif Wood.

Sanctioned estimate Rs. 6,600; revised estimate Rs. 5,200; difference less Rs. 1,400. It is not considered safe to keep the original figures after ascertaining the actuals up to date.

IV.—Revenue from forests not managed by Government.

The estimate has been reduced from Rs. 500 to Rs. 50 owing to the abolition of transit fees under the new rules passed for the Khorda forests in Orissa.

V.—Miscellaneous.

The figures under this head call for no remark, but that the estimate under sub-head (*c*), *Other sources*, has been increased at the expense of sub-head (*a*), *Fines and forfeitures*, owing to the Comptroller-General having ruled that revenue derived from the compounding of forest offences is to be credited under (*c*) instead of (*a*).

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed from the forests by Government Agency.

Sanctioned estimate Rs. 60,000; revised estimate Rs. 57,500. The estimate has been redistributed and reduced so as to meet probable requirements based on five months' actuals and on indents received for sleepers.

II.—Timber and other produce removed from the forests by Consumers or Purchasers.

Sanctioned estimate Rs. 37,600; revised estimate Rs. 33,500. It has been found possible to make this reduction, while at the same time providing for the establishment required for the new steamer *Seal* being built at the Kidderpore Dockyard, which will be ready early in December.

III.—Confiscated, Drift and Waif Wood.

Sanctioned estimate Rs. 1,500; revised estimate Rs. 1,500.

VI.—Live-stock, Stores, Tools and Plant.

Sanctioned estimate Rs. 50,200; revised estimate Rs. 48,500; anticipated saving, Rs. 1,700.

VII.—Communications and Buildings.

Sanctioned estimate Rs. 35,500; revised estimate Rs. 30,500; anticipated saving Rs. 5,000 on a redistribution of the sanctioned figures among the three sub-heads for the several divisions.

VIII.—Demarcation, Improvement, and Extension of Forests.

Sanctioned estimate Rs. 40,700; revised estimate Rs. 43,800; anticipated increase Rs. 3,100. The sanctioned figures under the several sub-heads have been redistributed to

meet probable requirements, and those under sub-head (*b*), *Compensation for land and rights*, have been increased from Rs. 600 to Rs. 3,600 to cover the estimated charges that will be fixed by Forest Settlement Officers in Singbhoom and Orissa as compensation to villagers and others in the lands under settlement as forest reserves.

IX.—Miscellaneous.

Sanctioned estimate Rs. 4,500; revised estimate Rs. 4,700.

B.—ESTABLISHMENTS.

I.—Salaries.

Sanctioned estimate Rs. 1,97,757; revised estimate Rs. 1,92,900. These figures are based on a careful estimate of actual salaries of gazetted officers and members of subordinate establishments on duty, and of the deputation and special allowances for them that have been sanctioned by Government.

II.—Travelling Allowances.

Sanctioned estimate Rs. 31,000; revised estimate Rs. 35,800. Increase necessary owing to the greater number of officers actually present on duty than was anticipated when the original estimate was prepared.

III.—Contingencies.

Sanctioned estimate Rs. 11,243; revised estimate Rs. 11,300.

The revised estimate of revenue is Rs. 6,80,000 against Rs. 7,20,000, and of expenditure Rs. 4,60,000 against Rs. 4,70,000, the anticipated surplus being thus reduced by Rs. 30,000.

CHAPTER III.

Budget Estimates for 1887-88.

The following table exhibits the estimated revenue and expenditure under the main heads :—

BUDGET HEADS.	DIVISIONS.															
	Direction.	Working Plans.	Darjeeling.	Darjeeling sub-division.	Teesta sub-division.	Kurseong sub-division.	Julpigori.	Buxa.	Chota Nagpore.	Palamow sub-division.	Hazaribagh sub-division.	Singbhoom sub-division.	Sunderbuns.	Chittagong.	Orissa.	TOTAL.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government Agency	.....	.....	.....	28,800	4,000	2,000	5,000	42,000	.....	12,450	.....	2,200	.....	50	6,500	1,03,000
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	21,550	9,450	16,600	6,700	2,000	.....	2,250	550	1,500	3,85,000	97,100	29,300	5,65,000
III.—Confiscated, drift and waif wood	.....	.....	.....	10	250	1,000	2,000	40	.....	.....	.....	.....	600	1,000	100	5,000
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous	.....	.....	.....	640	800	400	300	460	.....	[illegible]	450	300	14,400	7,850	1,100	27,000
Total Revenue ...	.....	.....	.....	51,000	14,500	22,000	14,000	44,500	.....	15,000	1,000	4,000	4,00,000	1,06,000	28,000	7,00,000
EXPENDITURE.																
A.—Conservancy and Works.																
I.—Timber and other produce removed from the forests by Government Agency	.....	.....	.....	19,000	2,000	500	3,000	20,000	.....	8,250	.....	5,750	.....	50	2,450	61,000
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	1,800	.....	250	.....	.....	.....	.....	.....	200	37,000	250	.....	39,500
III.—Confiscated, drift and waif wood	.....	.....	.....	.....	10	.....	1,000	.....	.....	.....	.....	.....	50	440	.....	1,500
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests, and payment to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	20,000	.....	.....	.....	.....	.....	.....	20,000
VI.—Live-stock, stores, tools and plant	5,500	150	100	200	200	650	700	3,400	700	750	50	1,100	2,000	600	1,900	18,000
VII.—Communications and buildings	.....	.....	.....	4,300	1,900	1,700	2,500	2,900	.....	2,600	600	11,650	2,300	1,950	1,100	33,500
VIII.—Demarcation, improvement, and extension of forests	1,400	1,600	.....	3,000	2,700	5,600	3,600	6,900	80,100	2,200	1,300	5,800	.....	4,450	3,350	1,22,000
IX.—Miscellaneous	100	100	50	200	190	300	200	300	200	200	50	500	1,650	260	200	4,500
Total A.—Conservancy and Works...	7,000	1,850	150	28,500	7,000	9,000	11,000	33,500	1,01,000	14,000	2,000	25,000	43,000	8,000	9,000	3,00,000
B.—Establishments.																
I.—Salaries	20,784	9,794	4,591	14,136	11,940	9,732	11,772	11,616	9,120	11,148	948	7,224	31,718	21,552	19,332	1,95,407
II.—Travelling allowances ...	5,780	3,040	1,050	3,470	2,800	2,760	1,800	1,460	1,600	1,950	150	1,800	2,020	3,400	2,980	34,000
III.—Contingencies	1,086	316	509	894	260	508	428	434	780	402	102	476	2,262	548	688	10,593
Total B.—Establishments ...	26,500	13,150	6,150	18,500	15,000	13,000	14,000	13,500	11,500	13,500	1,200	9,500	36,000	25,500	23,000	2,40,000
Grand Total Expenditure ...	33,500	15,000	6,300	47,000	22,000	22,000	25,000	47,000	1,12,500	27,500	3,200	34,500	79,000	33,500	32,000	5,40,000
Estimated surplus ...	.....	.....	.....	4,000	.....	.....	.....	.....	.....	.....	.....	.....	3,21,000	72,500	.....	1,60,000
Estimated deficit ...	33,500	15,000	6,300	.....	7,500	.....	11,000	3,500	1,12,500	12,500	2,200	30,500	.....	.....	4,000	.....

148

The following details show how these figures have been arrived at :—

RECEIPTS.

I.—Timber and other produce removed from the Forests by Government Agency.

(*a*).—TIMBER.

	Rs.	Rs.
Teesta Sub-division.—Sale of 2,400 cubic feet scantling at Rs. 1-8	3,600	
Do. 300 ditto timber in log at Re. 1	300	
Do. slabs and pieces, &c.	100	
		4,000
Kurseong Sub-division.—Sale of 1,500 cubic feet timber in log at Re. 1	1,500	
Do. slabs and pieces, &c.	500	
		2,000
Julpigori Division.—Sale of 4,000 cubic feet sâl timber in log at Re. 1	4,000	
Do. 800 ditto ditto ditto at 8 annas	400	
Do. 1,000 ditto sissu ditto at 8 annas	500	
Do. slabs and pieces, &c.	100	
		5,000
Buxa Division.—Sale of 12 000 n. g. sâl sleepers at Rs 2	24,000	
Do. 5,000 tramway ditto at Rs 1-12	8,750	
Do. 500 cubic feet timber at Alipore depôt at Rs 1-4 ...	625	
Do. 3,200 ditto at Kaunia, Kurigram and Mogulhât depôts at Rs. 1-12	5,600	
Do. 1,500 ditto at Dacca depôt, average at Rs. 1-12 ...	2,625	
Do. slabs and pieces, &c.	400	
		42,000
Palamow Sub-division.—Sale of 900 sâl poles at 8 annas	450	
Singbhoom Sub-division.—Sale of miscellaneous rejected sleepers and scantling ...	1,500	
Chittagong Division.—Sale of 100 cubic feet miscellaneous timber at 8 annas	50	
Orissa Division.—Sale of 6,080 cubic feet sâl timber at 10 annas	3,800	
Do. 400 b. g. sâl sleepers at Rs. 3	1,200	
		5,000
Total I (*a*) ...		60,000

(*b*).—FIREWOOD AND CHARCOAL.

Darjeeling Sub-division.—Sale of 40,000 maunds firewood to Military Department at Rs. 27 per 100 maunds	10,800	
Do. 20,000 maunds ditto to the general public at Rs. 30	6,000	
Do. 12,000 maunds charcoal to ditto at Re. 1 per maund	12,000	
		28,800
Singbhoom Sub-division.—Sale of 5,600 maunds firewood at Chyebassa at Rs. 12-8 per hundred maunds		700
Orissa Division.—Sale of 1,000 cartloads firewood from the Khorda sub-division at 8 annas		500
Total I (*b*) ...		30,000

(*c*).—BAMBOOS.

Palamow Sub-division.—Sale of 700,000 bamboos at Kechki depôt at Rs. 9 per thousand	6,300	
Do. 400,000 ditto at Deoree-on-Sone at Rs. 14 per thousand	5,600	
		11,900
Orissa Division.—Sale of 80,000 bamboos at an average of Rs. 12-8 per thousand ...	.....	1,000
Total I (*c*) ...	.....	12,900

(*e*).—GRASS AND OTHER MINOR PRODUCE.

Palmow Sub-division.—Sale of lac and other minor produce	.....	100
Total I (*e*) ...		100
GRAND TOTAL I.—*Timber and other produce removed from the forests by Government Agency*		1,03,000

II.—Timber and other produce removed from the forests by Consumers or Purchasers.

(*a*).—TIMBER.

	Rs.	Rs.
Darjeeling Sub-division.—Standing trees, 200 ; average per tree Rs. 25	5,000	
Dry timber, 8,000 cubic feet, average per cubic foot 2 annas ...	1,000	
		6,000
Teesta Sub-division.—Estimated sales of standing timber and poles	.....	4,300
Kurseong Sub-division.—Ditto ditto ditto	.....	10,000
Julpigori Division.—Ditto ditto ditto	.....	4,000
Buxa Division.—Standing trees, 20 ; average per tree Rs. 20	400	
Dry poles, 300 ; average per pole Rs. 2	600	
		1,000
Palamow Sub-division.—Estimated sale of poles	.....	50
Hazaribagh Sub-division.—Ditto ditto	.....	50
Singbhoom Sub division.—Ditto ditto and standing trees	.....	500
Sunderbuns Division.—Sale of 19,20,000 maunds timber at 1 anna	1,20,000	
Ditto 12,80,000 ditto ,, 6 pies	40,000	
		1,60,000
Chittagong Division.—Estimated receipts	.....	48,600
Orissa Division.—Ditto.	.....	500
Total II(*a*) ...	.....	2,30,000

(b).—FIREWOOD AND CHARCOAL.

	Rs.	Rs.
Darjeeling Sub-division.—Royalty on 1,50,000 maunds firewood at Rs. 6 per hundred maunds	9,000	
Ditto on 10,666 maunds charcoal at 4½ annas per maund	3,000	
		12,000
Teesta Sub-division.—Royalty on 25,000 maunds firewood at Rs. 4 per hundred maunds	1,000	
Ditto on 8,000 maunds charcoal at 4 annas per maund ...	2,000	
		3,000
Kurseong Sub-division.—Royalty on 1,25,000 maunds firewood at Rs 4 per hundred maunds	.....	5,000
Julpigori Division.— Do. on 57,500 „ „ at „ 4 „ ...	.....	2,300
Buxa Division.— Do. on 12,500 „ „ at „ 4 „ ...	.....	500
Singbhoom Sub-division.— Do. on 8,000 „ „ at „ 1-4 „ ...	.....	100
Sunderbuns Division.— Do. on 25,60,000 „ sundri „ at „ 3-2 „ ...	80,000	
Do. on 44,80,000 „ other „ at „ 1-9 „ ...	70,000	
		1,50,000
Chittagong Division.—Royalty on 3,00,000 maunds firewood at various rates ..	.	500
Orissa Division House licenses, &c., for firewood, &c.	9,000	
Royalty on 5,333 carts firewood at 6 annas	2,000	
Do on 1,500 „ charcoal at Rs. 2 „	3,000	
Auction sales of drywood, &c.	600	
		14,600
Total II (b)		1,88,000

(c).—BAMBOOS.

	Rs.
Actuals, 1885-86	45,127
Estimate, 1887-88	47,000

It is anticipated there will be better results in Kurseong and Chittagong than there were in 1885-86.

(d).—GRAZING AND FODDER GRASS.

	Rs.
Actuals, 1885-86	6,413
Estimate, 1887-88	7,500

Increase expected in Darjeeling owing to the mountain battery posted at Jellapahar, and in Orissa owing to the new grazing rules.

(e).—OTHER MINOR PRODUCE.

	Rs.
Actuals, 1885-86	79,699
Estimate, 1887-88	92,500

Increase anticipated in the Sunderbuns, where *golpatta* for thatching has had a great run on it during the first five months of the current year. The actuals under this sub-head for that period have increased by 20 per cent. over those of 1885-86, and the increase now estimated in the Sunderbuns Division should be more than realized.

The total estimated revenue under II—*Timber and other produce removed from the forests by consumers or purchasers*, is Rs. 5,65,000 against Rs. 4,92,149, the actuals of 1885-86, of which Rs. 53,000 are in the Sunderbuns. These figures will be more than realized, for while permit-holders have been making a stand during the first five months of 1886-87 against taking out licenses for sundri firewood at the enhanced rate of Rs. 3-2 per 100 maunds, the revenue realized under head II in that period is Rs. 97,341 against Rs. 88,134 in the corresponding five months of 1885-86, and during the first half of September they have commenced again to take out licenses for sundri firewood at the new rate, Rs. 1,000 having been realized on this account at the Samokpotha station alone on the 8th, 9th, and 10th of that month; it is also certain that the result of the appointment of a second gazetted officer to this division, with a second steamer, which will be ready early in December 1886, will have a very decided and immediate effect on the revenue collections. During 1885-86 the revenue collections from sundri firewood alone, at the old rate of Rs. 1-9 per 100 maunds, was over Rs. 90,000. The remaining Rs. 20,000 of increase is chiefly in Kurseong and Chittagong, in the former owing to improvements in the permit system, and in the latter from the presumed absence of further Kuki raids, these having kept the revenue down in 1885-86.

III.—Confiscated, Drift, and Waif Wood.

	Rs.
Actuals, 1885 86	3,486
Estimate, 1887-88	5,000

Increase anticipated in Julpigori and Kurseong, 1885-86 having been an exceptionally bad year for drift in both divisions.

IV.—Revenue from forests not managed by Government.

No revenue is anticipated under this head, the system of transit passes on foreign timber and other forest produce having been abandoned in the new rules passed for the Khorda Protected Forests in Orissa.

V.—Miscellaneous.

	Rs.
Actuals, 1885-86	28,817
Estimate, 1887-88	27,000

There is expected to be a small decrease from revenue derived from compounding forest offences, owing to people being better acquainted with rules in force and the results of breaking them.

The estimated revenue for 1887-88 is Rs. 7,00,000 against Rs. 5,97,432 actually realized in 1885-86. The increase is chiefly due to the Railway Authorities having again come to this Department for sleepers; to increased demand in Darjeeling for fuel worked out by Departmental Agency; to improved arrangements for the sale of bamboos in Palamow; and to better supervision in the Sunderbuns by the appointment to that division of a second gazetted officer with a second steamer, the rates having also been revised.

EXPENDITURE.

A.—CONSERVANCY AND WORKS.

I.—Timber and other produce removed from the forests by Government Agency.

(*a*).—TIMBER.

	Rs.	Rs.
Teesta Sub-division.—Preparation and delivery of 3,000 cubic feet timber at depôt ...	.....	2,000
Kurseong Sub-division.—Temporary depôt establishments	143	
Miscellaneous and sundries	357	
		500
Julpigori Division.—Felling, sawing and delivering 4,000 cubic feet timber at depôts ...	2,500	
Miscellaneous and sundries	500	
		3,000
Buxa Division.—Felling 1,000 trees at Re. 1	1,000	
Sawing and delivering at depôts, 10,000 n. g. sleepers	10,000	
Ditto ditto 5,000 m. g. ,, ...	4,500	
Cutting and delivering at depôts 10,000 cubic feet timber in log ...	3,200	
Temporary establishments and miscellaneous	1,300	
		20,000
Palamow Sub-division.—Felling and delivering at depôt 900 sâl poles	.....	200
Singbhoom Sub-division.—Sawing and delivering at depôt 3,000 b.g. sleepers at Rs. 1-4	3,750	
Sawing and delivering at depôt 5,000 cubic feet scantling at 4 annas	1,250	
Miscellaneous and sundries	250	
		5,250
Chittagong Division.—Miscellaneous depôt expenses	.....	50
Orissa Division.—Felling and delivering 200 sâl logs at Cuttack	1,500	
Temporary establishments and miscellaneous	500	
		2,000
Total AI—(*a*) ...	.....	33,000

(*b*).—FIREWOOD AND CHARCOAL.

Darjeeling Sub-division.—Felling and delivery of 40,000 maunds firewood at Jollapahar at Rs. 18 per hundred maunds	7,200	
Transfer of 20,000 maunds firewood at Darjeeling depôt from Batasidhura at Rs. 5 per hundred maunds	1,000	
Felling and delivery of 15,000 maunds of firewood from forests at Batasidhura at Rs. 17 per hundred maunds ..	2,550	
Preparation and delivery of 10,000 maunds charcoal at Darjeeling and Jollapahar	7,500	
Miscellaneous and sundries	750	
		19,000
Singbhoom Sub-division.—Felling and delivery of 5,000 maunds firewood at Chyebassa at Rs. 8 per hundred maunds	400	
Miscellaneous and sundries	100	
		500
Orissa Division.—Cutting and stacking 400 cartloads firewood in the Khorda sub-division at 4 annas per cartload	.....	100
Total AI.—(*b*) ...	.....	19,600

(*c*).—BAMBOOS.

Palamow Sub-division.—800,000 felled in Betlah forest and delivered at Kechki depôt at Rs. 5-4 per thousand	4,200	
300,000 felled in southern range and delivered at Kechki at Rs. 7 per thousand	2,100	
400,000 rafted from Kechki to Deoree-on-Sone at Rs. 3 per thousand	1,200	
Depôt establishments and miscellaneous	500	
		8,000
Orissa Division.—Cutting and rafting bamboos from Angul to Cuttack	.....	300
Total AI.—(*c*) ...	.....	8,300

(e)—GRASS AND OTHER MINOR PRODUCE.

	Rs.	Rs.
Palamow Sub-division.—Collection of minor produce for experimental sale at Deoreo-on-Sone	.....	50
Orissa Division.—Collection of minor produce for experimental sale at Cuttack and Khorda	.....	50
Total AI—(e)	.....	100
GRAND TOTAL AI	.....	61,000

II.—Timber and other produce removed from the forests by Consumers or Purchasers.

	Rs.
Actuals, 1885-86	31,421
Estimate, 1887-88	39,500

The increase is due to the cost of establishment and coal for the second steamer *Seal* for the Sunderbuns Division, which the Dockyard Authorities report will be ready in December 1886.

III.—Confiscated, Drift and Waif Wood.

	Rs.
Actuals, 1885-86	654
Estimate, 1887-88	1,500

The former year was a bad one for drift, and better collections are expected after the rains of 1887.

V.—Rent of leased forests and payments to shareholders in forests managed by Government.

	Rs.
Chota Nagpore Division.—Provision for carrying out recommendations of the Inspector-General of Forests to the Government of India contained in his report of 14th February 1885, postponed owing to reduction of expenditure from 1886-87	20,000
TOTAL AV. ...	20,000

VI.—Live-stock, Stores, Tools and Plant.

(a).—PURCHASE OF CATTLE.

	Rs.	Rs.
Purchase of two elephants to replace casualties	.....	5,000

(b).—FEED AND KEEP OF CATTLE.

Feed and keep of 18 elephants at an average of Rs. 35 per month	7,560	
Miscellaneous expenses	440	
		8,000

(c).—STORES, TOOLS AND PLANT.

Actuals, 1884-85	.....	10,819
Ditto, 1885-86	.....	2,812
Estimate, 1887-88	.....	5,000

Expenditure during 1885-86 was exceptionally low, and not less than Rs. 5,000 will be required in 1887-88.

VII.—Communications and Buildings.

(a).—ROADS AND BRIDGES.

	Rs.	Rs.
Darjeeling Sub-division.—Remetalling 2½ miles Goompahar road between 4th and 7th miles at Rs. 800 per mile	2,000	
Soling Goom Section of the same road, 1 mile	640	
General repairs to roads and paths	360	
		3,000
Teesta Sub-division.—Improvement of Richu La road	800	
Repairs to existing roads and paths	700	
		1,000
Kurseong Sub-division.—Repairs to existing roads and paths	.....	700
Julpigori Division.— Ditto ditto ditto	.....	1,000
Buxa Division.—Repairs and maintenance of existing roads	.....	900
Palamow Sub-division.—Construction of 15 miles export road from Gurhee to Maromand at Rs. 100 per mile	1,500	
Repairs and maintenance to existing roads	500	
		2,000
Hazaribagh Sub-division.— Ditto ditto ditto and paths ...	.....	500
Singbhoom Sub-division.—Construction of 90 miles export roads at Rs. 100 per mile ...	9,000	
Repairs and maintenance of existing roads	1,000	
		10,000
Chittagong Division.— Ditto ditto ditto paths and bridges ...	.....	400
Orissa Division.—Repairs and maintenance of existing roads	.....	500
Total A.—VII (a) ...	.....	20,000

Of this, Rs. 9,000 is on account of opening out the Singbhoom Reserves, in accordance with the suggestions of the Inspector-General of Forests to the Government of India, in his report of 14th February 1885.

(*b*).—BUILDINGS.

	Rs.	Rs.
Darjeeling Sub-division.—Completion of rest-house in Chatakpore block	250	
Erecting five rest-houses for Range Officer in Singalila at Rs. 30	150	
Ditto two ditto at Jorepokri and Hoom at Rs. 40 ...	80	
Chowkidars' pay...	240	
Repairs to existing buildings	580	
		1,300
Teesta Sub-division.—Erecting inspection hut east of Nar Chu	500	
Repairs to existing buildings and chowkidars' pay	400	
		900
Kurseong Sub-division.—Repairs to existing buildings and chowkidars' pay	...	1,000
Julpigori Division.—Erecting three rest-houses at Rs. 300 each	900	
Repairs to buildings at head-quarters	300	
Ditto ditto in ranges	300	
		1,500
Buxa Division.—Erecting two rest-houses in the Borojhar and Haldibari ranges ...	1,400	
Repairs to buildings	600	
		2,000
Palamow Sub-division.—Repairs to buildings	...	600
Hazaribagh Sub-division.—Ditto ditto	...	100
Singhbhoom Sub-division.—Erecting three inspection bungalows at Rs 250	750	
14 Guards' houses at Rs. 10...	140	
Repairs to buildings	710	
		1,600
Sunderbuns Division.—Erecting two station-houses at Rs. 600	1,200	
Repairs to buildings	800	
		2,000
Chittagong Division.—Re-erection of four station-houses at Rs. 100	400	
Repairs to station-houses	400	
Ditto to buildings at Kaptai	500	
Ditto ditto Rangamati	200	
		1,500
Orissa Division.—Repairs to existing buildings		500
Total A.—VII (*b*)		13,000

(*c*).—OTHER WORKS.

	Rs.	Rs.
Maintenance of bunds and fences round station-houses in the Sunderbuns, &c.		500
GRAND TOTAL A—VII		33,500

VIII.—Demarcation, Improvement and Extension of Forests.

(*a*).—DEMARCATION.

Clearing demarcation and boundary lines in all divisions		8,800

(*b*).—COMPENSATION FOR LAND AND RIGHTS.

Chota Nagpore Division.—Acquisition of forest land in the division in accordance with the suggestions contained in the Inspector-General's report (deferred from 1886-87)		80,000
Hazaribagh Sub-division.—To cover possible claims in new forests		650
Singbhoom Sub-division.— Ditto ditto ditto		1,250
Orissa Division.— Ditto ditto ditto in Khorda		600
Total A—VIII (*b*)		82,500

(*c*).—SURVEYS AND WORKING PLANS.

General estimates in all divisions		2,100

(*d*).—PLANTATIONS.

Darjeeling Sub-division.—Planting up 100 acres in the Poomong and Doteria blocks ...	700	
Clearing old lines	500	
Pay of malis, repairs to fences and other charges	800	
		2,000
Teesta Sub-division.—Experimental operations		100
Kurseong Sub-division.—Up-keep of plantations, &c.		800
Buxa Division.— Ditto ditto		500
Chota Nagpore Division.—Experimental operations		50
Palamow Sub-division.— Ditto ditto		50
Hazaribagh Sub-division.— Ditto ditto		50
Singbhoom Sub-division.— Ditto ditto		50
Chittagong Division.—Up-keep and extension of the Sitapahar plantations		3,000
Orissa Division.— Ditto Ditto Khorda plantations		1,200
Total A—VIII (*d*)		7,800

(*e*).—PROTECTION FROM FIRE.

		Rs.
General protection in all divisions, with a reserve of Rs. 1,400 under "Direction" to be allotted as required		19,000

(*f*).—OTHER WORKS.

Creeper-cutting in all divisions		1,800
GRAND TOTAL A—VIII		1,22,000

of which Rs. 80,000 are provided for the acquisition of forest lands in Chota Nagpore.

IX.—Miscellaneous.

	Rs.
Actuals, 1885-86	3,304
Estimate, 1887-88	4,500

The charges under this head were exceptionally low in 1885-86.

GRAND TOTAL A—CONSERVANCY AND WORKS 3,00,000

This is Rs. 1,48,968 in excess of the actuals for 1885-86, in which year expenditure was specially curtailed on account of financial pressure; of this excess Rs. 1,00,000 are provided for the acquisition of additional forest lands in Chota Nagpore.

B.—ESTABLISHMENTS.

I.—Salaries.

(*a*).—CONSERVATORS.

	Rs.	Rs
Pay of Conservator of Forests, 3rd grade		12,000

(*b*).—SUPERIOR OFFICERS.

Mr. Davis ...	10,800	
,, Ellis ...	9,600	
,, Richardson	7,800	
,, Chester	7,800	
,, Manson	7,800	
,, Grant ...	6,600	
Green ...	6,600	
,, Johnston	6,600	
,, Lillingston	6,600	
,, Heinig	5,400	
,, French	4,200	
,, Wylly...	3,000	
Baboo Sreedhur Chuckerbutty	1,800	
Mr. Mendes	1,800	
Baboo Shama Churn Chuckerbutty	1,800	
Mr. Slane ...	1,200	
,, Quinnell	1,200	
		90,600

(*c*) *and* (*d*).—SUBORDINATE FOREST, DEPÔT AND OFFICE ESTABLISHMENTS.

At Rs. 7,500 per mensem, as sanctioned in the Government of India letter No. 384F, dated 27th April 1888	90,000

(*e*).—DEPUTATION AND SPECIAL ALLOWANCES.

	Rs.	Rs.
Hill allowance to members of the Conservator's office	864	
Ditto ditto of the Working Plans Divisional Office	182	
Ditto ditto of the Darjeeling Divisional Office	115	
Ditto ditto of the Darjeeling Sub-divisional Office	216	
Four Foresters' allowances on two steamers, Sunderbuns Division	230	
Chittagong Divisional Officer's local allowance	1,200	
		2,807
Total B. I		1,95,407

II.—Travelling Allowances.

Actuals, 1885-86	30,895
Estimate, 1887-88	34,000

Increase owing to more officers being present on duty and to their being more active in the performance of their inspections than formerly.

III.—Contingencies.

	Rs.
Actuals, 1885-86	9,806
Estimate, 1887-88	10,593

Increase due to additional forest executive charges.

DARJEELING,

The 30th September 1886.

A. L. HOME,

Conservator of Forests, Bengal.

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1887-88.

RECEIPTS.

Budget heads.	Direction.					Working Plans.				
	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Grazing and fodder grass... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Confiscated, drift and waif wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	74	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other sources ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Receipts ...	74	.....	.....	.....	.....	.....	.....	.....	.....	.....

Budget heads.	Kurseong Sub-division.					Julpigoree Division.				
	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—										
a. Timber	6,047	5,000	1,000	2,000	2,000	1,050	6,000	5,000	5,000	5,000
b. Firewood and charcoal	441	400	400	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers—										
a. Timber	5,761	10,000	6,000	10,000	10,000	3,156	4,000	4,000	4,000	4,000
b. Firewood and charcoal	1,811	5,500	3,000	5,000	5,000	1,457	2,000	2,000	2,300	2,300
c. Bamboos	934	2,000	1,500	2,000	2,000	11	100	.....	.....	.....
d. Grazing and fodder grass... ...	513	1,200	600	600	600	174	.....	100	200	200
e. Other minor produce	512	1,000	600	1,000	1,000	234	100	100	200	200
III.—Confiscated, drift and waif wood ...	323	2,000	1,400	1,000	1,000	1,393	2,000	2,000	2,000	2,000
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	35	100	.....	.....	.....	.....	50	50	50	50
b Refunds	12	.....	.....	.....	.....	15	.....	.....	.....	.....
c. Other sources ...	1,605	300	400	400	400	345	250	250	250	250
Total Receipts ...	17,394	27,500	14,900	22,000	22,600	7,835	14,500	13,500	14,000	14,000

156

Darjeeling.					Darjeeling Sub-division.					Teesta Sub-Division.				
Actuals, 1885-86.	Sanctioned Estimate, 1885-86.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....		.....	21	.....	50	.....	.....	867	5,000	3,000	4,000	4,500
.....	.....	.....		.....	24,203	26,200	26,200	28,800	28,800	20	.....	.....	.....	.....
.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....		.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....		.....	5,678	15,000	6,000	6,000	6,000	3,368	4,300	4,300	4,300	4,300
.....	.....	.....		.....	11,775	10,000	12,000	12,000	12,000	2,589	2,400	3,000	3,000	3,000
.....	.....	.....		.....	300	500	200	200	200	793	800	800	800	800
.....	.....	.....		.....	2,930	3,250	3,250	3,100	3,100	1,050	1,250	1,000	1,200	1,200
.....	.....	.....		.....	182	250	250	250	250	134	200	100	150	150
.....	.....	.....		.....	3	10	.....	10	10	64	150	100	250	250
.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....		.....	99	250	100	100	100	419	500	.....	.....	.....
.....	.....	.....		.....	5	.....	900	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....		.....	145	540	550	540	540	243	400	700	800	800
.....	.....	.....			45,347	56,000	49,500	51,000	51,000	9,547	15,000	13,000	14,500	14,500

Buxa Division.					Chota Nagpore Division.				
Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26,158	48,000	52,000	42,000	42,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
502	4,500	500	1,000	1,000	.....	.....	.....	.....	.....
265	500	400	500	500	.....	.....	.....	.....	.....
11	.....	.....	.....	.....	.....	.....	.....	.....	.....
333	400	400	400	400	.....	.....	.....	.....	.....
44	200	100	100	100	.....	.....	.....	.....	.....
6	100	50	40	40	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	50	.....	.....	.....	.....	.....	.....	.....	.....
98	.....	.....	.....	.....	.....	.....	.....	.....	.....
324	250	550	460	460	.....	.....	.....	.....	.....
27,741	54,000	54,000	44,500	44,500					

Budget heads.	Shahabad Division.					Palamow Sub-division.				
	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	1,000	.....	450	450
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	7,599	11,000	11,000	11,000	11,000
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	12	500	.....	100	100
II.—Timber and other produce removed from the forests by consumers or purchasers—										
a. Timber	.....	.....	.....	.....	.....	.....	150	.....	50	50
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	1,235	2,000	1,500	1,500	1,500
d. Grazing and fodder grass	.....	.....	.....	.....	.....	440	1,000	500	500	500
e. Other minor produce	.....	.....	.....	.....	.....	125	200	200	200	200
III.—Confiscated, drift and waif wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	.....	.....	.....	.....	.....	246	.....	.....	.....	.....
c. Other sources ...	.....	.....	.....	.....	.....	375	150	300	300	300
Total Receipts ...	.....	.....	.....	.....	.....	10,032	16,000	13,500	15,000	15,000

Budget heads.	Sunderbuns Division.					Chittagong Division.				
	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	26	.....	.....	.....	.....	190	.....	50	50	50
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	12	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers—										
a. Timber	1,49,921	1,63,000	1,55,000	1,60,000	1,60,000	40,667	44,000	44,000	43,600	43,600
b. Firewood and charcoal ...	1,19,052	1,20,000	1,40,000	1,50,000	1,50,000	445	500	500	500	500
c. Bamboos	.....	.....	.....	.....	.....	38,514	46,000	38,000	40,000	40,000
d. Grazing and fodder grass ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Other minor produce	62,881	68,000	75,000	75,000	75,000	12,765	15,000	13,000	13,000	13,000
III.—Confiscated, drift and waif wood ...	472	600	600	600	600	1,162	1,500	1,000	1,000	1,000
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	6,268	4,000	100	100	100	30	.....	.....	.....	.....
b. Refunds	46	100	100	100	100	1,874	2,000	2,000	2,000	2,000
c. Other sources ...	8,781	12,300	15,200	14,200	14,200	6,238	7,000	5,450	5,850	5,850
Total Receipts ...	3,47,447	3,68,000	3,86,000	4,00,000	4,00,000	1,01,897	1,16,000	1,04,000	1,06,000	1,06,000

Hazaribagh Sub-division.					Singbhoom Sub-division.				
Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3	.....	.....	.....	.....	40	10,000	1,000	1,500	1,500
.....	.....	.....	.....	.....	70	400	500	700	700
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	50	50	50	50	23	3,500	350	500	500
.....	50	.....	.....	.....	55	50	100	100	100
119	350	150	200	200	52	250	150	200	200
8	50	.....	.....	.....	260	350	350	400	400
414	450	250	300	300	93	100	100	300	300
.....	.....	.....	.....	.....	5	40	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....
15	.....	.....	.....	.....	2	150	.....	50	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
76	50	150	450	450	385	160	450	250	250
636	1,000	600	1,000	1,000	985	15,000	3,000	4,000	4,000

Orissa Division.					Total.				
Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,683	13,000	5,000	5,000	5,000	40,985	88,000	67,100	60,000	60,000
.....	1,000	500	500	500	24,734	28,000	27,600	30,000	30,000
306	500	1,000	1,000	1,000	7,917	11,500	12,000	12,900	12,900
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	300	.....	.....	18	500	300	100	100
560	1,500	500	500	500	2,09,637	2,50,000	2,20,700	2,30,000	2,30,000
13,824	14,000	14,000	14,600	14,600	1,51,273	1,55,000	1,75,000	1,88,000	1,88,000
3,158	3,000	2,500	2,100	2,100	45,127	55,000	44,800	47,000	47,000
705	1,000	1,000	1,100	1,100	6,413	8,500	7,200	7,500	7,500
2,315	2,000	2,000	2,000	2,000	79,699	87,500	91,700	92,500	92,500
58	200	50	100	100	3,486	6,600	5,200	5,000	5,000
226	500	50	.....	.....	226	500	50	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,458	200	50	100	100	8,326	5,300	300	400	400
.....	.....	.....	.....	.....	2,370	2,100	3,000	2,100	2,100
204	100	1,050	1,000	1,000	18,121	21,500	25,050	24,500	24,500
28,497	37,000	28,000	28,000	28,000	5,97,432	7,20,000	6,80,000	7,00,000	7,00,000

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1887-88.

EXPENDITURE.

Budget heads.	Direction.					Working Plans.				
	Actuals, 1885-86.	Sanctioned Estimate, 1886 87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.										
A.—Conservancy and Works.										
I.—Timber and other produce removed from the Forests by Government Agency.										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Confiscated, drift and waif wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased Forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live stock, stores, tools and plant—										
a. Purchase of cattle...	.....	.....	.....	5,000	5,000	.....	.....	.....	.....	.....
b. Feed and keep of cattle	.....	.....	.....	100	100	.....	.....	.....	.....	.....
c. Stores, tools and plant	35	200	200	400	400	.....	.....	160	150	150
VII.—Communications and buildings—										
a. Roads and bridges...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Buildings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other works... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Compensation for land and rights...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	.....	.....	.....	.....	.....	.....	800	1,600	1,600
d. Plantations	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Protection from fire	.....	3,550	1,500	1,400	1,400	.....	.....	.....	.....	.....
f. Other works... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other charges ...	44	550	300	100	100	.....	.....	40	100	100
Total A.—Conservancy and Works	79	4,300	2,000	7,000	7,000	.....	.....	1,000	1,850	1,850
B.—Establishments.										
I.—Salaries—										
a. Conservators ...	13,161	12,000	14,570	12,000	12,000	.....	.....	.....	.....	.....
b. Superior officers ...	2,200	6,700	3,450	2,400	2,400	.....	.....	6,075	8,100	8,100
c. Subordinate Forest and Depôt establishments	1,435	2,040	2,000	1,200	1,200	.....	.....	200	600	600
d. Office establishments	4,650	4,920	4,400	4,320	4,320	.....	.....	684	912	912
e. Deputation and special allowances	758	984	879	864	864	.....	.....	136	182	182
II.—Travelling Allowances—										
a. Conservators ...	2,362	1,900	2,400	2,400	2,400	.....	.....	.....	.....	.....
b. Superior officers ...	195	200	400	200	200	.....	.....	2,900	2,300	2,300
c. Subordinate Forest and Depôt establishments ...	602	500	800	430	430	.....	.....	120	480	480
d. Office establishments	789	700	700	700	700	.....	.....	240	260	260
III.—Contingencies—										
a. Stationery	5	10	10	10	10	.....	.....	.....	.....	.....
b. Carriage of tents and records	205	200	200	200	200	.....	.....	.....	100	100
c. Rents, rates, and taxes	723	725	725	725	725	.....	.....	.....	.....	.....
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	327	400	350	350	350	.....	.....	20	50	50
f. Sundries	697	721	716	701	701	.....	.....	125	166	166
Total B.—Establishments ...	28,109	32,000	31,600	26,500	26,500	.....	.....	10,500	13,150	13,150
Grand Total of Expenditure ...	28,188	36,300	33,600	33,500	33,500	.....	.....	11,500	15,000	15,000

Darjeeling Division.					Darjeeling Sub-division.					Teesta Sub-division.				
Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendment by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	15	.....	50	.....	.....	709	2,250	500	2,000	2,000
.....	.....	.....	.....	.....	16,800	16,500	16,500	19,000	19,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,091	1,300	1,800	1,800	1,800	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	10	.....	.....	.....	2	20	10	10	10
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
47	.....	90	100	100	69	350	150	200	200	84	100	100	200	200
.....	.....	.....	.....	.....	5,063	3,000	1,500	3,000	3,000	532	1,000	1,000	1,000	1,000
.....	.....	.....	.....	.....	2,168	2,000	2,800	1,300	1,300	261	800	1,350	900	900
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	525	550	550	500	500	912	1,000	1,000	1,000	1,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	695	...	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,064	3,500	2,350	2,000	2,000	10	150	150	100	100
.....	.....	.....	.....	.....	224	500	500	400	400	1,411	1,400	1,400	1,400	1,400
.....	.....	.....	.....	.....	19	100	100	100	100	20	200	200	200	200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11	.....	60	50	50
.....	.....	10	50	5	181	190	200	200	200	95	80	230	140	140
47	.....	100	150	150	28,974	28,000	26,500	28,500	28,500	4,047	7,000	6,000	7,000	7,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6,500	7,800	3,900	3,900	3,900	3,100	1,800	5,850	6,600	6,600	.....	.....	6,250	6,600	6,600
.....	.....	.....	.....	.....	5,220	6,240	5,940	6,240	6,240	4,480	4,680	4,440	4,680	4,680
211	576	526	576	576	1,064	1,080	1,080	1,080	1,080	582	660	660	660	660
42	115	105	115	115	213	216	216	216	216	99	132	17	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,749	1,700	1,200	950	950	1,225	1,600	2,000	1,800	1,800	.....	.....	1,600	1,600	1,600
.....	.....	.....	.....	.....	1,595	1,700	1,700	1,620	1,620	1,048	1,180	1,100	1,100	1,100
33	.....	80	100	100	70	50	50	50	50	43	100	100	100	100
.....	.....	5	5	5	.....	.....	5	5	5	1	.....	.....	.....	.....
2	25	25	20	20	2	30	30	30	30	5	30	120	60	60
225	300	300	300	300	800	721	721	610	610	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	100	60	100	100	80	200	50	50	50	80	80	80	80	80
44	84	99	84	84	224	363	358	199	199	130	138	133	120	120
8,832	10,700	6,300	6,150	6,150	13,593	14,000	18,000	18,500	18,500	6,468	7,000	14,500	15,000	15,000
8,879	10,700	6,400	6,300	6,300	42,567	42,000	44,500	47,000	47,000	10,515	14,000	20,500	22,000	22,000

Budget heads.	Kurseong Sub-division.					Julpigoree Division.				
	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.										
A.—Conservancy and Works.										
I.—Timber and other produce removed from the Forests by Government Agency.										
a. Timber	737	750	300	500	500	1,455	3,000	2,000	3,000	3,000
b. Firewood and charcoal	72	200	200	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers	252	200	250	250	250	.....	.....	.....	.....	.....
III.—Confiscated, drift and waif wood	.....	.....	.....	.....	.....	335	920	940	1,000	1,000
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased Forests and payments to shareholders in Forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant—										
a. Purchase of cattle ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	518	600	500	500	500	652	550	550	600	600
c. Stores, tools and plant	97	200	100	150	150	39	150	150	100	100
VII.—Communications and buildings—										
a. Roads and bridges...	840	1,600	700	700	700	537	900	900	1,000	1,000
b. Buildings	898	1,100	1,600	1,000	1,000	766	900	900	1,500	1,500
c. Other works ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement and extention of Forests—										
a. Demarcation ...	548	500	500	500	500	1,286	1,200	1,200	1,200	1,200
b Compensation for land and rights	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	616	100	50	.....	.....	35	.....	.....	.....	.....
d. Plantations	1,521	1,500	1,000	800	800	.....	.....	.....	.....	.....
e. Protection from fire	4,055	3,000	3,800	4,000	4,000	1,565	2,000	2,000	2,000	2,000
f. Other works	274	400	300	300	300	200	200	200	400	400
IX.—Miscellaneous—										
a. Refunds	25	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	86	50	50	50	50
c. Other charges ...	396	350	200	300	300	94	130	110	150	150
Total A.—Conservancy and Works	10,849	10,500	9,500	9,000	9,000	7,050	10,000	9,000	11,000	11,000
B.—Establishment—										
I—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	4,033	5,400	2,000	1,800	1,800	6,600	6,600	6,600	6,600	6,600
c. Subordinate Forest and Depôt establishments	5,616	6,780	6,780	6,780	6,780	4,271	4,404	4,300	4,404	4,404
d. Office establishments	1,123	1,152	1,152	1,152	1,152	763	768	768	768	768
e. Deputation and special allowances	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II—Travelling Allowances—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	1,520	1,700	1,400	1,000	1,000	495	750	900	850	850
c. Subordinate Forest and Depôt establishments	1,4 7	1,400	1,450	1,600	1,600	857	900	900	900	900
d. Office establishments	141	100	250	160	160	11	50	50	50	50
III.—Contingencies—										
a. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Carriage of tents and records	11	30	30	30	30	105	80	100	100	100
c. Rents, rates, and taxes	148	148	148	148	148	96	140	140	120	120
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	167	140	140	140	140	58	60	60	60	60
f. Sundries	250	150	150	190	190	283	248	182	148	148
Total B.—Establishments ...	14,426	17,000	13,500	13,000	13,000	13,539	14,000	14,000	14,000	14,000
Grand Total of Expenditure	25,275	27,500	23,000	22,000	22,000	20,589	24,000	23,000	25,000	25,000

163

Buxa Division.					Chota Nagpore Division.				
Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,770	20,000	26,000	20,000	20,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	20,000	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,191	3,150	3,150	3,200	[illegible]	536	600	600	600	600
27	250	250	200	200	215	600	600	100	100
									.....
862	900	900	900	900	.....	.....	.....	.....	.....
768	1,100	1,550	2,000	2,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,533	1,600	1,600	1,600	1,500	1	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	80,000	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
580	800	500	500	[illegible]	21	50	50	50	50
5,422	3,600	4,500	4,500	4,500	.....	.....	.....	.....	.....
294	250	250	300	300	68	.....	50	50	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	50	.....	.....	.....	.....	.....	.....	.....	.....
286	300	300	300	[illegible]	170	250	200	200	[illegible]
28,793	32,000	39,000	33,500	33,500	1,011	1,500	1,500	1,01,000	[illegible]
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,081	7,800	6,100	5,400	[illegible]	9,244	7,800	9,550	7,800	7,500
4,765	5,076	4,890	5,076	5,076	.....	.....	.....	.....	.....
1,064	1,140	917	1,140	1,140	1,182	1,320	1,320	1,320	1,320
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,160	950	1,400	900	900	2,137	1,500	1,100	1,400	1,400
549	450	550	500	500	.....	.....	.....	.....	.....
112	150	50	50	50	221	300	200	200	200
.....	.....	.....	.....	.....	1	10	5	5	5
35	50	50	40	40	110	200	150	110	110
50	156	300	150	150	360	360	360	360	360
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
99	100	120	100	100	122	140	130	150	150
95	128	123	144	144	382	370	185	175	175
16,010	16,000	14,500	13,500	13,500	13,750	12,000	13,000	11,500	11,600
44,743	48,000	53,500	47,000	47,000	14,770	13,500	14,500	1,12,500	12,500

Budget heads	Shahabad Division.					Palamow Sub-division.				
	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.										
A.—Conservancy and Works.										
I.—Timber and other produce removed from the Forests by Government Agency.										
a. Timber	.....	.....	.....	.....	.....	.....	500	.....	200	200
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos ...	.....	.....	.....	.....	.....	5,090	7,000	6,000	8,000	8,000
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	1	200	.....	50	50
II.—Timber and other produce removed from the Forests by consumers or purchasers ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Confiscated, drift and waif wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased Forests and payments to shareholders in Forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live stock, stores, tools and plant—										
a. Purchase of cattle ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	.....	.....	.....	.....	.....	550	600	600	600	600
c. Stores, tools and plant	.....	.....	.....	.....	.....	79	400	400	150	150
VII.—Communications and buildings—										
a. Roads and bridges...	.....	.....	.....	.....	.....	393	1,200	1,200	2,000	2,000
b. Buildings	.....	.....	.....	.....	.....	790	3,500	3,500	600	600
c. Other works... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation and improvement and extension of Forests—										
a. Demarcation ...	.....	.....	.....	.....	.....	411	400	250	450	450
b. Compensation for land and rights...	.....	.....	.....	.....	.....	1,439	100	100	.....	.....
c. Surveys and working plans ...	.....	.....	.....	.....	.....	.....	100	100	100	100
d. Plantations	.....	.....	.....	.....	.....	3	.....	50	50	50
e. Protection from fire	.....	.....	.....	.....	.....	817	1,700	1,500	1,500	1,500
f. Other works ...	.....	.....	.....	.....	.....	40	100	100	100	100
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	3	.....	10	10	10
c. Other charges ...	.....	.....	.....	.....	.....	71	200	190	190	190
Total A.—Conservancy and Works	.....	.....	.....	.....	.....	9,687	16,000	14,000	14,000	14,000
B.—Establishments.										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	.....	.....	.....	.....	.....	5,892	5,400	3,750	6,600	6,600
c. Subordinate Forest and Depôt establishments... ...	60	72	.....	.....	.....	3,132	3,912	3,462	3,912	3,912
d. Office establishments	.....	.....	.....	.....	.....	623	636	636	636	636
e. Deputation and special allowances	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Travelling Allowances—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	.....	.....	.....	.....	.....	1,227	1,800	1,250	1,000	1,000
c. Subordinate Forest and Depôt establishments ...	.....	.....	.....	.....	.....	690	800	900	900	900
d. Office establishments	.....	.....	.....	.....	.....	47	50	100	50	50
III.—Contingencies—										
a. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Carriage of tents and records ...	.....	.....	.....	.....	.....	85	50	80	80	80
c. Rents, rates, and taxes	.....	.....	.....	.....	.....	9	100	41	50	50
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	.....	.....	.....	.....	.....	39	50	50	50	50
f. Sundries	.....	28	.....	.....	.....	264	202	231	222	222
Total B.—Establishments ..	60	100	.....	.....	.....	12,008	13,000	10,500	13,500	13,500
Grand Total of Expenditure	60	100	.....	.....	.....	21,695	29,000	24,500	27,500	27,500

165

Hazaribagh Sub-division.					Singbhoom Sub-division.				
Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	1,894	3,500	3,000	5,250	5,250
.....	.....	.....	.....	.....	36	300	400	500	500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	200	150	200	200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	485	600	600	600	600
103	100	100	50	50	846	1,300	1,200	500	500
652	1,000	800	500	500	773	8,000	4,600	10,000	10,000
149	500	200	100	100	1,186	1,500	1,500	1,600	1,600
.....	.....	.....	.....	.....	.....	150	50	50	50
146	150	150	150	150	846	1,700	2,000	2,000	2,000
.....	.....	.....	650	650	.....	500	1,500	1,250	1,250
18	50	.....	.....	.....	.....	500	500	400	400
9	50	50	50	50	22	50	50	50	50
400	600	400	400	400	158	1,000	1,000	2,000	2,000
.....	100	50	50	50	.....	300	100	100	100
.....	.....	.....	.....	.....	.....	50	50	50	50
1	.....	.....	.....	.....	.....	.....	50	50	50
33	50	50	50	50	158	350	350	400	400
1,511	2,600	1,800	2,000	2,000	6,404	20,000	17,100	25,000	25,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	5,213	2,400	1,800	1,800	1,800
801	948	888	948	948	4,334	4,788	4,663	4,788	4,788
.....	.....	.....	.....	.....	569	636	621	636	636
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	397	800	600	600	600
159	150	210	150	150	1,022	1,100	1,100	1,100	1,100
.....	.....	.....	.....	.....	31	150	100	100	100
1	5	5	5	5	.....	10	10	10	10
8	20	20	10	10	34	200	100	100	100
8	6	6	6	6	59	63	63	63	63
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	50	40	40	40	74	100	100	100	100
18	21	31	41	41	232	253	243	203	203
1,035	1,200	1,200	1,200	1,200	11,965	10,500	9,400	9,500	9,500
2,543	3,800	3,000	3,200	3,200	18,369	30,500	26,500	34,500	34,500

Budget Heads.	Sunderbuns Division.					Chittagong Division.				
	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.										
A.—Conservancy and Works.										
I.—Timber and other produce removed from the Forests by Government Agency.										
a. Timber	.....	.....	.....	.....	.....	39	.....	.....	50	50
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the Forests by consumers or purchasers.	29,706	35,600	31,000	37,000	37,000	372	300	300	250	250
III.—Confiscated, drift and waif wood	.....	50	50	50	50	317	500	500	440	440
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased Forests and payments to shareholders in Forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and Plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Stores, tools and plant	780	38,000	36,300	2,000	2,000	197	750	750	600	600
VII.—Communications and buildings—										
a. Roads and bridges...	.....	.....	.....	.....	.....	153	600	500	400	400
b. Buildings	3,721	2,800	1,600	2,000	2,000	978	1,500	2,000	1,500	1,500
c. Other works... ...	197	150	300	300	300	.....	.....	.....	50	50
VIII.—Demarcation, improvement and extension of Forests—										
a. Demarcation ...	.....	.....	.....	.....	.....	755	1,000	900	900	900
b. Compensation for land and rights...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	.....	.....	.....	.....	.....	100	100	.....	.....
d. Plantations	.....	.....	.....	.....	.....	2,456	4,000	3,900	3,000	3,000
e. Protection from fire	.....	.....	.....	.....	.....	.....	.....	400	400	400
f. Other works... ...	.....	.....	.....	.....	.....	.....	.....	200	150	150
IX.—Miscellaneous—										
a. Refunds	2	150	50	50	50	2	.....	.....	.....	.....
b. Law charges ...	32	500	500	400	400	11	100	50	40	40
c. Other charges ...	602	850	1,200	1,200	1,200	823	150	400	220	220
Total A.—Conservancy and Works ...	35,040	78,100	71,000	43,000	43,000	6,103	9,000	10,000	8,000	8,000
B.—Establishments.										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	6,710	16,200	10,900	12,600	12,600	9,600	9,600	7,950	7,800	7,800
c. Subordinate Forest and Depôt establishments ...	14,979	15,408	15,000	15,408	15,408	9,671	10,944	10,500	10,944	10,944
d. Office establishments	2,806	3,480	3,000	3,480	3,480	1,566	1,608	1,608	1,608	1,608
e. Deputation and special allowances...	70	110	227	230	230	1,200	1,200	1,090	1,200	1,200
II.—Travelling Allowances—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	1,706	1,500	1,600	1,800	1,800	2,729	2,100	2,000	2,100	2,100
c. Subordinate Forest and Depôt establishments	95	120	120	120	120	1,335	1,200	1,200	1,200	1,200
d. Office establishments	62	120	100	100	100	91	250	100	100	100
III.—Contingencies—										
a. Stationery	.....	.....	10	10	10	9	15	10	10	10
b. Carriage of tents and records ...	6	50	20	20	20	.....	85	30	50	50
c. Rents, rates, and taxes	1,250	1,288	1,296	1,378	1,378	.....	.....	30	30	30
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	331	400	500	500	500	347	300	300	300	300
f. Sundries	379	324	727	354	354	166	198	182	158	158
Total B.—Establishments...	28,394	39,000	33,500	36,000	36,000	26,654	27,500	25,000	25,500	25,500
Grand Total of Expenditure	63,434	1,17,100	1,04,500	79,000	79,000	32,757	36,500	35,000	33,500	33,500

167

Orissa Division.					Total.				
Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.	Actuals, 1885-86.	Sanctioned Estimate, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,294	5,000	2,000	2,000	2,000	23,913	35,000	33,850	33,000	33,000
.....	500	200	100	100	16,968	17,500	17,300	19,600	19,600
183	300	300	300	300	5,273	7,300	6,300	8,300	8,300
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	50	50	50	1	200	50	100	100
.....	.....	.....	.....	.....	31,421	37,600	33,500	39,500	39,500
.....	.....	.....	.....	.....	654	1,500	1,500	1,500	1,500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	20,000	.....
.....	.....	.....	.....	.....	.....	.....	.....	5,000	5,000
1,853	1,500	1,800	1,800	1,800	7,785	7,600	7,800	8,000	8,000
194	200	150	100	100	2,812	42,600	40,700	5,000	5,000
349	800	500	500	500	10,154	19,000	12,600	20,000	20,000
689	400	500	500	500	12,374	16,100	17,500	13,000	13,000
.....	100	50	100	100	197	400	400	500	500
2,383	500	1,550	500	500	9,346	8,600	9,700	8,800	8,800
552	.....	2,000	600	600	1,991	600	3,600	82,500	2,500
102	50	50	.....	.....	1,466	900	1,600	2,100	2,100
891	800	1,200	1,200	1,200	7,577	10,900	9,300	7,800	7,800
819	650	1,000	1,000	1,000	14,871	18,000	18,000	19,000	19,000
10	50	50	50	50	925	1,700	1,600	1,800	1,800
.....	.....	.....	.....	.....	29	200	100	100	100
.....	.....	.....	.....	.....	144	700	720	600	600
178	150	100	200	200	3,131	3,600	3,880	3,800	3,800
11,497	11,000	11,500	9,000	9,000	1,51,032	2,30,000	2,20,000	3,00,000	2,00,000
.....	.....	.....	.....	.....	13,161	12,000	14,570	12,000	12,000
15,376	15,500	14,850	12,600	12,600	82,549	95,000	89,025	90,600	90,600
4,421	5,532	5,000	5,532	5,532	63,185	70,824	68,063	70,512	70,512
1,186	1,200	1,200	1,200	1,200	17,389	19,176	18,572	19,488	19,488
.....	.....	.....	.....	.....	2,382	2,757	2,670	2,807	2,807
.....	.....	.....	.....	.....	2,362	1,900	2,400	2,400	2,400
2,459	2,200	2,200	2,200	2,200	16,999	16,800	20,550	18,700	18,700
431	700	500	700	700	9,800	10,200	10,650	10,800	10,800
83	80	80	80	80	1,734	2,100	2,200	2,100	2,100
5	10	5	10	10	22	60	65	70	70
12	50	50	50	50	620	1,100	1,005	1,000	1,000
360	393	360	360	360	4,088	4,400	4,490	4,300	4,300
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
118	150	120	150	150	1,908	2,270	2,120	2,200	2,200
64	185	135	118	118	3,168	3,413	3,620	3,023	3,023
24,515	26,000	24,500	23,000	23,000	2,19,367	2,40,000	2,40,000	2,40,000	2,40,000
36,012	37,000	36,000	32,000	32,000	3,70,399	4,70,000	4,60,000	5,40,000	4,40,000

A. L. Home,
Conservator of Forests, Bengal.

APPENDIX A OF BUDGET ESTIMATES, 1887-88.

FOREST DEPARTMENT, BENGAL.

Statement showing the cost, under each Budget Sub-head, of the Temporary Establishments entertained during each of the years 1884-85 *and* 1885-86, *as well as the amounts sanctioned by the Government of Bengal for the entertainment of such Establishments during* 1886-87.

BUDGET HEADS.	Cost of establishment entertained during 1884-85.	Cost of establishment entertained during 1885-86.	Amount sanctioned for temporary establishments during 1886-87.
	Rs.	Rs.	Rs.
A.—CONSERVANCY AND WORKS.			
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—			
a. Timber	812	901	1,717
b. Firewood and charcoal	.....	.....	60
c. Bamboos	300	175	420
d. Sandal-wood	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS ...	17,401	17,410	20,886*
III.—CONFISCATED, DRIFT AND WAIF WOOD	126	114	168
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—			
a. Duty on foreign timber and other forest produce	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT	.....	.....	.....
VI.—LIVE-STOCK, STORES, TOOLS AND PLANT—			
a. Purchase of cattle	.....	.....	.....
b. Feed and keep of cattle	3,184	2,712	3,384
c. Stores, tools and plant	.....	.....	.....
VII.—COMMUNICATIONS AND BUILDINGS— ...			
a. Roads and bridges	108	120	120
b. Buildings	580	646	1,107
c. Other works	.....	.....	.....
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—			
a. Demarcation	.....	.....	.....
b. Compensation for land and rights	.....	.....	.....
c. Surveys and working plans	722	238	.....
d. Plantations	1,124	1,168	1,700
e. Protection from fire	75	75	.....
f. Other works	.....	.....	.....
IX.—MISCELLANEOUS—			
a. Refunds	.....	.....	.....
b. Law charges	.....	.....	.....
c. Other charges	120	120	120
TOTAL A.—CONSERVANCY AND WORKS ...	24,582	23,709	29,682

* Includes Rs. 1,144 applied for the establishment required for the new steamer *Seal* in the Sunderbuns Division for three months (1st December 1886 to 28th February 1887); *vide* this office No. 160EG, dated the 14th September 1886.

DARJEELING,

The 30*th September* 1886.

A. L. HOME,

Conservator of Forests, Bengal.

169

APPENDIX B OF BUDGET ESTIMATES, 1887-88.

FOREST DEPARTMENT, BENGAL.

Statement showing the estimated outlay on account of Books, Periodicals, &c., expected to be purchased from Europe and America during 1887-88 (*Forest Department Code, Section* 120).

NAMES OF BOOKS, PERIODICALS, &c.	Number of copies required.	Estimated outlay.	Budget sub-head under which to be charged.	REMARKS.
		£ s. d.		
Journal of Forestry and Estate Management	1	0 6 0	AIXC	
Timber Trades Journal	1	1 4 0	AIXC	
Parliamentary Blue-book on the establishment of a Forest School in England for the training of officers for the Indian Forest Department ...	1	(Not known)	AIXC	

DARJEELING,
The 30*th September* 1886.

A. L. HOME,
Conservator of Forests, Bengal.

W. LeB, & others—Reg. No. 9819C—156—7-12-86.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 1ST DECEMBER 1886.

RESOLUTION.

READ—

A letter from the Conservator of Forests, Bengal, dated the 30th September 1886, submitting the estimates of receipts and disbursements of the Forest Department for 1887-88.

The actuals of 1885-86, compared with the estimates for that year, are as follows :—

	Sanctioned estimate	Revised estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	7,50,000	5,70,000	5,97,432
Expenditure—			
A.—Conservancy and works	1,73,000	1,50,000	1,51,032
B.—Establishments ...	2,27,000	2,20,000	2,19,367
Total	4,00,000	3,70,000	3,70,399
Net surplus ...	3,50,000	2,00,000	2,27,033

The large decrease in receipts is due chiefly to the State Railway authorities having tried to obtain their supplies from private dealers, and to the imports of timber from Nepal and Bhootan having interfered with the demand on the Kurseong and Buxa depôts.

2. The figures of the sanctioned budget estimate and those proposed as the revised estimate for 1886-87 are shown below. The Government of India in the Home Department Circular No. 11F, dated 14th August 1886, have finally accepted the sanctioned estimate without any amendment :—

	Sanctioned budget estimate.	Revised estimate.
	Rs.	Rs.
Receipts	7,20,000	6,80,000
Expenditure—		
A.—Conservancy and works ...	2,30,000	2,20,000
B.—Establishments	2,40,000	2,40,000
Total ...	4,70,000	4,60,000
Net surplus ...	2,50,000	2,20,000

The decrease in revenue is small, and the fluctuations are fully explained by the Conservator. These figures will stand, and, under the last clause of paragraph 105 of the Forest Code, the Lieutenant-Governor accepts the revised estimate as a revised appropriation statement of the budget grant for 1886-87.

171

3. The following table exhibits the Conservator's estimates of receipts and expenditure of 1887-88 under the main heads, compared with the actuals of 1885-86 and the sanctioned and revised estimates of 1886-87 :—

BUDGET HEADS.	Budget estimate, 1887-88.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Actuals, 1885-86.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency.	1,03,000	1,28,000	1,07,000	72,754
II.—Timber and other produce removed from the forests by consumers and purchasers.	5,65,000	5,56,000	5,39,400	4,92,149
III.—Confiscated, drift and waif wood	5,000	6,600	5,200	3,486
IV.—Revenue from forests not managed by Government ...	.....	500	50	226
V.—Miscellaneous	27,000	28,900	28,350	28,817
Total ...	7,00.000	7,20,000	6,80,000	5,97,432
EXPENDITURE				
A.—Conservancy and works.				
I.—Timber and other produce removed from the forests by Government agency.	61,000	60,000	57,500	46,155
II.—Timber and other produce removed from the forests by consumers and purchasers.	39,500	37,600	33,500	31,421
III.—Confiscated, drift and waif wood	1,500	1,500	1,500	654
IV.—Revenue derived from forests not managed by Government.	.....	.....	.. ...	.....
V.—Rent of leased forests and payment to shareholders in forests managed by Government.	20,000	.....	... ...	.....
VI.—Live-stock, stores, tools and plant	18,000	50,200	48,500	10,597
VII.—Communications and buildings	33,500	35,500	30,500	22,725
VIII.—Demarcation, improvement, and extension of forests ...	1,22,000	40,700	43,800	36,176
IX.—Miscellaneous	4,500	4,500	4,700	3,304
Total A.—Conservancy and works ...	3,00.000	2,30,000	2,20,000	1,51,032
B.—Establishments.				
I.—Salaries	1,95,407	1,97,757	1,92,900	1,78,666
II.—Travelling allowances	34,000	31,000	35,800	30,895
III.—Contingencies	10,593	11,243	11,300	9,806
Total B—Establishments ...	2,40,000	2,40.000	2,40,000	2,19.367
GRAND TOTAL OF EXPENDITURE ...	5,40,000	4,70,000	4,60,000	3.70,399
Estimated surplus ...	1,60,000	2,50,000	2,20,000	2,27,033

4. The estimate of receipts for 1887-88 is Rs 7,00,000 against Rs. 5,97,432 actually realized in 1885-86, and Rs. 6,80,000 the revised estimate of 1886-87. The receipts have been estimated at a higher figure owing to the Railway authorities having again resorted to the Forest Department for sleepers, to the increased demand in Darjeeling for fuel, to improved arrangements for the sale of bamboos in Palamow, and to better supervision in the Sunderbuns by the appointment to that division of a second gazetted officer with a second steamer. The Conservator's figures under head "Receipts" are accepted.

5. The estimate provides for a total expenditure of Rs. 5,40,000 against Rs. 4,70,000 the original grant for the current year, and Rs. 4,60,000 the revised estimate for the same year. The Conservator provides for an expenditure of Rs. 20,000 under head V (Rent of leased forests, &c.,) for leasing forests in the Chota Nagpore Division, and of Rs. 80,000 under head VIII(*b*) (Compensation for land and rights) for acquiring new forest areas in that division. These two items are struck out of the estimate, no case in favour of the expenditure having as yet been made out by the Forest Department. Subject to the above remarks, the Lieutenant-Governor accepts the estimates of disbursements submitted by the Conservator.

6. The estimate will then stand thus—

	Rs.
Receipts	7,00,000
Expenditure—	
A.—Conservancy and works	2,00,000
B.—Establishments	2,40,000
Total ...	4,40,000
Surplus	2,60,000

172

and the total Provincial share will be—

	Rs.
Receipts	3,50,000
Expenditure	2,20,000
Surplus	1,30,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the budget estimate, be forwarded to the Comptroller-General for submission to the Government of India in the Home Department.

Ordered also that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Conservator of Forests, the Accountant-General, Bengal, and the Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

No.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA;
The 1st December 1886.

C. E. G.—Reg. No. 9710C—156—6.12.86.

ANNUAL ESTIMATES, REGISTRATION DEPARTMENT, 1887-88.

No. 1909C, dated Calcutta, the 9th December 1886.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Budget Estimate of the Registration Department for 1887-88.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	REMARKS.
ABSTRACT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.												
Fees for registering documents	10,42,286	11,57,000	4,68,682	5,41,010	10,09,692	.....	85,900		10,71,100	10,71,100	10,71,100	
Fees for copies of registered documents	24,995	27,000	10,922	15,757	26,679	.....	1,400	11,16,000	25,600	25,600	25,600	Local estimate accepted; see details.
Miscellaneous collections under Act X of 1866 ..	7,105	7,000	5,017	3,122	8,139	200	.....		7,200	7,200	7,200	
Miscellaneous	13,518	14,000	6,965	20,226	27,191	7,100	.....		21,100	21,100	21,100	
Land registration fees ..	5,957	5,000	2,831	1,112	3,943	.....	1,000	4,000	4,269	4,000	4,000	
Total X, Registration ...	10,93,861	12,10,000	4,94,417	5,81,227	10,75,644	7,300	88,300	11,20,000	11,29,269	11,29,000	11,29,000	
Imperial	5,46,931	6,05,000	.....	.....	.....	.....	.....	5,60,000	.....	5,64,000	5,64,000	
Provincial	5,46,930	6,05,000	.....	.....	.....	.....	.....	5,60,000	.....	5,65,000	5,65,000	
Expenditure.												
Superintendence	67,282	66,500	30,342	36,818	67,160	1,700	.....	68,000	71,608	68,200	61,400	
District charges	4,99,875	5,39,000	2,33,697	2,70,346	5,04,043	.....	54,000	5,32,000	5,40,814	4,85,000	5,30,000	
Land registration charges ...	28,028	31,000	12,957	13,554	26,511	.....	2,200	27,000	28,814	28,800	28,800	See details.
Total 12, Registration ..	5,95,185	6,36,500	2,76,996	3,20,718	5,97,714	1,700	56,200	6,27,000	6,41,236	5,82,000	6,20,200	
Deduct for rounding ...	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	200	
											6,20,000	
Imperial	2,97,593	3,18,300	.....	.....	.....	.....	.....	3,13,500	.....	2,91,000	3,10,000	
Provincial	2,97,592	3,18,200	.....	.....	.....	.....	.....	3,13,500	.....	2,91,000	3,10,000	

GRANT 12 —REGISTRATION.

HEADS AND ITEMS.	Actuals 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Inspector General of Registration.	Revised by Accountant-General.	Passed by Government.	REMARKS.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees for registering documents	10,42,286	11,57,000	4,68,682	5,41,010	10,09,692		10,71,100	10,71,100	10,71,100	The figures of previous years for "Registration" proper and "Miscellaneous" are— Estimates. Rs. / Actuals. Rs. 1883-84 ... 9,19,000 / 9,72,968; 1884-85 ... 10,00,000 / 10,75,289; 1885-86 ... 11,03,000 / 10,87,904; 1886-87 ... 11,57,000 / 11,16,000 (revised). First six months, 1884-85 ... 5,76,466; Ditto 1885-86 ... 5,96,318; Ditto 1886-87 ... 5,80,115
,, copies of registered documents	24,995	27,000	10,922	15,757	26,679		25,600	25,600	25,600	
	10,67,281	11,84,000	4,79,604	5,56,767	10,36,371		10,96,700	10,96,700	10,96,700	The first six months of 1886-87 show a decline, which, there is no reason for thinking, will be recovered in 1887-88. I have reduced the revised for 1886-87, but hardly enough, and would not take more than proposed by Inspector-General for next year.
Collections under Act X of 1866	7,105	7,000	5,017	3,122	8,139		7,200	7,200	7,200	
Miscellaneous	13,518	14,000	6,965	20,226	27,191		21,100	21,100	21,100	
	20,623	21,000	11,982	23,348	35,330		28,300	28,300	28,300	
	10,87,904	12,05,000	4,91,586	5,80,115	10,71,701	11,16,000	11,25,000	11,25,000	11,25,000	
Land registration fees	5,957	5,000	2,831	1,112	3,943	4,000	4,269	4,000	4,000	The land registration fees show actuals, 1882-83, Rs. 8,814; 1883-84, Rs. 2,993; 1884-85, Rs. 7,109; 1885-86, Rs 5,957. Estimate for 1886-87, Rs. 4,000. The budget provides for decreases in Saran (Rs. 541) and Shahabad (Rs. 1,625) against an increase in Durbhanga of Rs. 650, based on actuals.
Total X, Registration ...	10,93,861	12,10,000	4,94,417	5,81,227	10,75,644	11,20,000	11,29,269	11,29,000	11,29,000	

GRANT 12.—REGISTRATION.

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General of Registration.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General	19,793	20,880	10,007	9,810	19,817		21,600	21,600	17,600	Full pay of permanent incumbent provided for.
2	2	Inspectors of Registration offices	21,403	18,080	8,474	10,640	19,114		20,400	20,400	16,900	Ditto ditto.
			41,196	38,960	18,481	20,450	38,931		42,000	42,000	34,500	
		Deduct annuity at 4 per cent. ...	.....	.....	.....	.....	.....		.....	1,344	704	
										40,656	33,796	
		Establishment.										
18	18	Clerks	15,232	14,640	7,362	9,166	16,528		15,408	15,408	15,408	
9	9	Servants	156	768								
		Temporary establishment ...	475	600	.....	166	166		500	500	500	Provided for locally, but sanction must be obtained.
			15,863	16,008	7,362	9,332	16,694		15,908	15,908	15,908	
		Contingent Charges.										
		Contract contingencies— Purchase and repair of furniture				22						
		Other miscellaneous charges				194						
		Service postage charges ...	1,510	1,700	546	319	1,460		1,700	1,700	1,700	
		Office expenses and miscellaneous				339						
		Service telegrams				40						
		Special and countersigned contingencies— Other miscellaneous charges	209	.....	209	.....	209		.....	.....	.....	
			1,719	1,700	755	914	1,669		1,700	1,700	1,700	Fixed by Government.
		Travelling Expenses.										
		Travelling allowances ...	8,504	10,000	3,744	6,122	9,866		12,000	10,000	10,000	Last year's figures repeated on actuals.
			67,282	66,668	30,342	36,818	67,160		71,608	68,,64	61,404	
		Deduct for rounding ...	.....	168	.....	.....	.....		.....	64	4	
		Total Superintendence ...	67,282	66,500	30,342	36,818	67,160	68,000	71,608	68,,00	61,400	
		DISTRICT CHARGES.										
		Salaries.										
1	1.	Registrar for Calcutta ...	7,200	7,200	3,600	4,200	7,800		7,200	7,200	7,200	With the reduction of the receipts there must be a reduction in the charge for commission on the receipts. I have accordingly reduced the estimate under this head.
21	21	Special Sub-Registrars ...	23,866	22,800	11,656	12,141	23,797		22,800	22,800	22,800	
		Sub-Registrars' commission ...	3,18,212	4,00,000	1,22,947	1,66,554	2,89,501		4,00,000	3,55,000	4,00,000	
		Ex-officio Registrars' commission ...	41,155	.....	41,155	32,537	73,692					
			3,90,433	4,30,000	1,79,358	2,15,432	3,94,790		4,30,000	3,85,000	4,30,000	

GRANT 12.—REGISTRATION.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Inspector-General of Registration.	Revised by Accountant-General.	Passed by Government.	REMARKS.
DISTRICT CHARGES—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment.										
Clerks and servants	79,205	75,000	39,826	39,975	79,801		74,014	(a)64,014	64,014	(a) Decrease due to reduction of establishment in consequence of the conversion of Sub-Registrars' Offices into "Rural Sub-Registry offices," but the Inspector-General proposes to increase the pay of the clerks for the extra work thrown on them by the Bengal Tenancy Rules, and provides Rs. 10,000 for this purpose (over the sanctioned establishment of Rs. 64,014) for 1887-88; this is omitted pending sanction or orders.
Temporary establishment ...	1,143	2,500	−845	794	−51		9,500	(b)9,500	9,500	(b) The increase is nominal, due to transfer here of Rs. 7,000 from "Contract Contingencies" for payment of temporary extra clerks at a fixed rate instead of at section rates (*vide* Inspector-General's No. 4536, dated 12th November 1886, to Government).
	80,348	77,500	38,981	40,769	79,750		83,514	73,514	73,514	
Contingent charges.										
Special and countersigned contingencies—										
Purchase of tents	.....	3,800	.....	.....	.....		3,800	3,800	3,800	
Petty construction	42	.....	2,311	.....	2,311					
Other miscellaneous ...	2,269	.....	.....	100	100					
	2,311	3,800	2,311	100	2,411		3,800	3,800	3,800	Fixed by Government.
Contract contingencies—										
Remuneration to copyists				201						
Office expenses and miscellaneous	9,691			4,368						
Service postage stamps ...	4,123			2,281						
Service telegrams ...	.....			13						
Office and ground rent ...	780	26,000	11,302	441	23,427		19,000	19,000	19,000	Decrease nominal—*see* "Temporary Establishments" above.
Purchase and repair of furniture	708			84						
Section-writing	8,359			4,511						
Petty repairs	14			226						
	23,675	26,000	11,302	12,125	23,427		19,000	19,000	19,000	
Travelling Expenses.										
Travelling allowances	3,108	4,000	1,745	1,920	3,665		4,500	4,000	4,000	Actuals do not support the increase applied for.
	4,99,875	5,41,300	2,33,697	2,70,346	5,04,043	5,32,000	5,40,814	4,85,314	5,30,314	
Deduct probable savings ...	.....	2,300	.....	.....	.....	.....	.....	314	314	
Total District Charges ...	4,99,875	5,39,000	2,33,697	2,70,346	5,04,043		5,40,814	4,85,000	5,30,000	
LAND REGISTRATION.										
Salaries.										Based on local estimates passed by the Board of Revenue.
Special Sub-Deputy Collector...	2,700	9,450	1,200	2,800	4,000		7,800	7,800	7,800	Decrease in Monghyr (Rs. 1,500), Puri (Rs. 600), due to closing of operations.
Establishment.										
Clerks and servants	6,232	17,952	2,836	3,890	6,726		15,648	15,600	15,600	Decrease in Monghyr (Rs. 516), Cuttack (Rs. 570), and Puri (Rs. 510), due to same cause.
Temporary establishment ...	17,633	2,226	8,421	6,376	14,797		4,972	4,970	4,970	Establishments in Bhagulpore, Midnapore, Chittagong, Dacca, and Mymensingh.
	23,865	20,178	11,257	10,266	21,523		20,620	20,570	20,570	
Contingent charges.										
Office expenses and miscellaneous	1,427	1,276	489	488	978		194	200	200	As estimated.
Service postage stamps ...	36	3	1							
	1,463	1,279	490	488	978		194	200	200	
Travelling Expenses.										
Travelling allowances	.....	.....	.....	.....	.....		200	.....	.....	Omitted.
	.....	30,907	12,947	13,554	26,501		28,814	28,570	28,570	
Add for rounding	.....	93	.....	.....	.....		.....	230	230	
Total Land Registration ...	28,028	31,000	12,947	13,554	26,501	27,000	28,814	28,800	28,800	

C. E. G.—Reg. No 14905C 25 10-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1909C, dated the 9th December 1886, submitting the estimates of receipts and expenditure of the Registration Department for 1887-88.

RECEIPTS.

The budget estimate of receipts for the current year, exclusive of Land Registration fees, stood at Rs. 12,05,000 against Rs. 10,87,904, the actuals of 1885-86. The actuals during the first six months of 1886-87 amounted to Rs. 5,80,115 against Rs. 5,96,318 realized during the corresponding period of 1885-86, thus showing a decrease of Rs. 16,203 during the first six months of 1886-87. The Accountant-General does not anticipate that the decrease will be recovered by increase in receipts during 1887-88, and has therefore estimated Rs. 11,16,000 as the revised estimate for 1886-87, and Rs. 11,25,000 as the estimate for the ensuing financial year. The Accountant-General's figures are accepted. The Accountant-General's estimate of receipts for 1887-88 under "Land Registration fees," amounting to Rs. 4,000 against Rs. 5,000, the sanctioned estimate, and Rs. 4,000, the revised estimate of the current year, is also accepted.

EXPENDITURE.

2. The Accountant-General's estimates of expenditure for 1887-88 are compared in the following table with the sanctioned grants for 1886-87 and the actuals of 1885-86:—

	Estimate, 1887-88.	Sanctioned grant, 1886-87.	Actuals, 1885-86.
	Rs.	Rs.	Rs.
Superintendence ...	68,200	66,500	67,282
District charges ...	4,85,000	5,41,000	4,99,875
Land Registration charges ...	28,800	31,000	28,028
Total ...	5,82,000	6,38,500	5,95,185

3. *Superintendence.*—Under this head the Accountant-General has entered the salary of the Inspector-General of Registration at Rs. 21,600 against Rs. 20,880, the sanctioned grant for the current year, and of the Inspectors of Registration Offices at Rs. 20,400 against Rs. 18,080. The Lieutenant-Governor has accepted the proposal made by the Finance Committee to reduce the salary of the Inspector-General to Rs. 1,500 a month without increment, and to reduce also the pay of the two Inspectors of Registration Offices. An opportunity for carrying out the proposed reductions is likely to occur next year, and the provision for the salaries of the Inspector-General and of the Inspectors will be reduced by Rs. 4,000 and Rs. 3,500, respectively, on the assumption that the Inspectors' salaries will be reduced from Rs. 1,000 and Rs. 700 to Rs. 700 and Rs. 500, respectively. The Accountant-General's figures under the sub-heads "Establishment," "Contingent charges," and "Travelling expenses" are accepted.

4. *District charges.*—Under this head the Accountant-General has made a provision of Rs. 3,55,000 on account of "Sub-Registrars' and *ex-officio* Registrars' commission" against Rs. 4,00,000, the estimate of the Inspector-General of Registration. The Lieutenant-Governor accepts the local estimate in preference to that of the Accountant-General, and the provision on this account will therefore stand at Rs. 4,00,000.

5. Under the sub-head "Clerks and servants," the Accountant-General has provided Rs. 64,014 against the local estimate of Rs. 74,014, which includes a sum of Rs. 10,000 provided by the Inspector-General to meet a contemplated increase of the salaries of clerks in consideration of the extra work thrown on them by the operation of the rules under the Tenancy Act. The Accountant-General has omitted this amount pending the sanction of Government. The Accountant-General's estimate is accepted.

6. The Land Registration charges for 1887-88 have been estimated by the Accountant-General at Rs. 28,800 against the sanctioned grant of Rs. 31,000 and the revised estimate of Rs. 27,000 for the current year. The Accountant-General's estimate is passed.

7. The grants for 1887-88 will, in accordance with the foregoing remarks, stand thus—

	Rs.
Superintendence	61,400
District charges	5,30,000
Land Registration charges	28,800
	6,20,200
Deduct for rounding	200
Total ...	6,20,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Registration, the Board of Revenue, the Accountant-General, and to the Political and Revenue Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 164-68.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

CALCUTTA,
The 17th January 1887

W. LeB.—No. 14912C—25—10-2-87.

ANNUAL ESTIMATES—INTEREST, 1887-88.

No. 1797C, dated Calcutta, the 29th November 1886.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XII.—INTEREST.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Local officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
Interest on Government Securities.										
Education Department. ...	15,340	15,000	8,726	6,148	14,874	.....	.....	15,185	15,185	No estimate received from Director of Public Instruction. The securities held by me on this account amount to Rs. 2,45,000 four per cent. and Rs. 64,500 four-half per cent. and Municipal debentures Rs. 42,000 at six per cent., total Rs. 35,500; the interest is Rs. 15,222 less Rs. 37 commission.
Miscellaneous.										
Public Works Cess	57,085	53,000	30,896	28,865	59,761	.....	58,048	56,407	56,407	Based on local estimates passed by the Board of Revenue, and replies to queries issued by this office. Increases are estimated in Bhaugulpore on revaluations; in Beerbhoom and 24-Pergunnahs on outstanding arrears of rent-free lands, and in Hooghli, Backergunge and Pubna on account of recovery of arrears against decreases in Bankura, owing to completion of the revaluation of rent-free lands and reduction of arrears in Shahabad.
Interest on the Capital cost of His Honor the Lieutenant-Governor's house and table equipment and furniture.	914	.....	914	1,217	2,131	.....	.....	1,267	1,267	Interest at five per cent. on capital invested in furniture and equipment, &c., of Belvedere and the Shrubbery, Darjeeling, hitherto credited to Public Works Department, *vide* Government of India No. 1461, dated 29th March 1879, and No. 3796, dated 17th November 1879, and Examiner, Public Works Accounts, Bengal, No. 3665, dated 18th April 1885.
Total ...	73,339	68,000	40,536	36,230	76,766	68,000	58,048	72,859	72,859	
Add for rounding	.....	.....	.....	.....	.....	.....	.....	141	141	
								73,000	73,000	

INTEREST ON DEBT INCURRED FOR PRODUCTIVE PUBLIC WORKS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATES OF 1887-88. Proposed by Accountant-General, Public Works Department.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
38 STATE RAILWAYS.										
Interest on debt	19,07,307	20,70,000*	19,07,307	.....	19,07,307	20,51,000	21,45,000	21,45,000	21,45,000	Based on estimate supplied by the Public Works Department.
42 IRRIGATION—MAJOR WORKS.										
Interest on debt	22,49,192	22,89,000*	22,49,192	.....	22,49,192	22,79,000	23,13,000	23,13,000	23,13,000	Ditto ditto ditto.
Total ...	41,56,499	43,59,000	41,56,499	.....	41,56,499	43,30,000	44,58,000	44,58,000	44,58,000	

* Original grants revised by the Government of India, Financial Department.

E. D'S.—Reg. No 1129C--116—21-12-86.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH DECEMBER 1886.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1797C, dated the 29th November 1886, submitting the estimates of receipts and expenditure under "Interest" for 1887-88.

The receipts on account of interest on the Government securities belonging to the Education Department are estimated at Rs. 15,185 for 1887 88, against Rs. 15,000, the sanctioned estimate for the current year, and Rs. 15,340, the actuals of 1885-86. The estimate is accepted. The Accountant-General's estimate of Rs. 56,407 on account of interest on arrears of Public Work Cess for 1887-88, against Rs. 53,000, the sanctioned estimate for the current year, and Rs. 57,085, the actuals of 1885-86, is also accepted. The Accountant-General has for the first time entered Rs. 1,267 as receipts on account of interest on the capital cost of the furniture, table equipment, &c, of His Honor the Lieutenant-Governor's residence at 'Belvedere' and the "Shrubbery" during 1887-88. These receipts have hitherto been credited to the Public Works Department under the head "Civil Buildings, Roads, and Services;" but it has lately been pointed out by the Examiner of Public Works Accounts to the Accountant-General, that, under the orders contained in paragraph 7 of Resolution of the Finance and Commerce Department, No. 171, dated the 13th January 1883, these receipts should be realized by the Civil Account officers and credited to the Civil Department. The Accountant-General's estimate on this account is accepted.

2. The interest payable to the Imperial Government in 1887-88 on the capital expenditure on State Railways and Canals is estimated at Rs. 44,58,000. This estimate has been passd by the Accountant-General, Public Works Department, and is provisionally accepted.

ORDER.—Ordered, that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Board of Revenue; to the Director of Public Instruction; to the Accountant-General, Bengal; to the Private Secretary to His Honor the Lieutenant-Governor; and to the Public Works Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secy. to the Govt. of Bengal.

Nos. 2581—2585.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 17th December 1886.

E. D'S—Reg. No 11210C—92 21 12 86

ANNUAL ESTIMATES—ADMINISTRATION, 1887-88.

No. 1937C, dated Calcutta, the 18th December 1886.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

18.—GENERAL ADMINISTRATION.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by Departmental officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salary of Lieutenant-Governor	95,034	96,000	45,733	48,000	93,733	.....	.....	96,000	1,00,000	96,000	96,000	
Staff and Household of Lieutenant-Governor	27,345	31,000	14,359	15,907	30,266	.....	3,000	31,000	28,702	28,000	28,000	
Tour Expenses	84,525	74,000	29,445	54,565	84,010	.....	10,000	74,000	64,000	64,000	59,000	
Legislative Council	19,548	21,500	10,345	12,907	23,252	.....	4,000	20,000	17,256	17,500	22,000	
Civil Secretariat	4,42,670	4,35,900	2,22,676	2,51,055	4,73,731	1,100	.....	4,35,900	4,34,430	4,37,000	4,35,000	
Board of Revenue	2,59,752	2,59,700	1,32,198	1,64,148	2,96,346	8,300	.....	2,61,200	2,76,632	2,68,000	2,67,000	
Commissioners	5,28,630	5,00,300	2,66,248	2,81,793	5,48,041	8,200	.....	5,00,300	1,73,796	5,08,500	5,08,000	
Provincial Establishment in Imperial Office	1,28,433	1,40,600	81,042	75,562	1,56,604	.....	600	1,40,600	1,39,441	1,40,000	1,40,000	
Total 18—General Administration, Provincial	15,85,937	15,59,000	8,02,046	9,30,937	17,95,983	17,600	17,600	15,59,000	12,34,257	15,59,000	15,55,000	

GRANT 18.—GENERAL ADMINISTRATION.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Departmental officers.	Revised by Accountant General.	Passed by Government.	Remarks.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	NOTE.—Throughout the figures for first six months of 1886-87 include seven months' pay of clerkly and menial establishments. Fixed.
LIEUTENANT-GOVERNOR.										
Salary	95,034	1,00,000	45,733	48,000	93,733		1,00,000	1,00,000	1,00,000	
Deduct—Civil Service annuity ...	.....	4,000					.....	4,000	4,000	
Total Lieutenant-Governor ...	95,034	96,000	45,733	48,009	93,733	96,000	1,00,000	96,000	96,000	
STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.										
Numbers. 1886-87. / 1887-88.										
Salary.										
1 / 1 Private Secretary ...	14,888	15,000	7,388	8,805	16,193		15,000	15,000	15,000	
Establishment.										
15 / 15 Establishment of Private Secretary	5,301	5,196	2,598	3,031	5,629		5,196	5,196	5,196	
Native Doctor ...	.....	.....	—150	25	—125		.....	.....	.....	
Establishment expenses at Rs. 500 per mensem ...	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
Temporary establishment	316	420	211	545	756		.....	.....	.....	*Vide* Private Secretary's No. 148, dated 28th October 1886, to this office.
	11,617	11,616	5,659	6,601	12,260		11,196	11,196	11,196	
Contingent charges.										
Contingencies and miscellaneous	696	2,000	1,196	426	1,622		2,000	2,000	2,000	
Allotment for household expenses		2,000					.....	.....	.....	This comes under Tour charges, and here the total is fixed at Rs. 34,000.
	696	4,000	1,196	426	1,622		2,000	2,000	2,000	
Postage charges.										
Purchase of service postage stamps	144	506	116	75	191		506	506	506	
		31,122						28,702	28,702	
Deduct—Probable savings ...		122						702	702	
Total Staff, Household, &c. ...	27,345	31,000	14,359	15,907	30,266	31,000	28,702	28,000	28,000	
Tour charges	84,525	74,000	29,445	54,565	84,010	74,000	64,000	64,000	59,000	Comprises Rs. 34,000 fixed for the Lieutenant-Governor and Rs. 30,000 for the Bengal Secretariat. The charges in 1885-86 were very high.
LEGISLATIVE COUNCIL.										
Numbers. 1886-87. / 1887-88.										
Salary.										
1 / 1 Secretary	6,817	12,000	4,042	6,000	10,042		12,000	12,000	12,000	
Establishment.										
4 / 1 Clerks	10,016	8,808	5,016	5,563	10,579		1,440	1,440	7,776	Reduced on Bengal Government No. 991, dated 28th June 1886, and with reference to Assistant Secretary's letter No. 557, dated 21st November 1886, who omits the pay of the Registrar, but gives no reason. I add Rs. 500 for temporary establishment.
12 / 8 Servants		1,224					816	816		
Temporary establishment	483	468	287	252	539		.....	500		
	10,499	10,500	5,303	5,815	11,118		2,256	2,756	7,776	
Travelling expenses	.....	.....	.....	9	9					
CONTINGENCIES.										
Service postage stamps	630	2,000	280	190	470		1,000	744	2,224	
Contingencies and miscellaneous	1,602		720	893	1,613		2,000	2,000		
	2,232	2,000	1,000	1,083	2,083	.....	3,000	2,744	2,224	
		24,500								
Deduct—Probable savings ...	.....	3,000								
Total Legislative Council ...	19,548	21,500	10,345	12,907	23,252	20,000	17,256	17,500	22,000	

182

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Departmental officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL SECRETARIAT.										
		SECRETARIAT.										It would facilitate work in check, and be otherwise desirable to have the establishment of the three Departments shown separate.
		Salaries.										
3	3	Secretaries	1,46,862	1,10,000	75,779	78,718	1,54,497		1,10,000	1,10,000	1,10,000	
3	3	Under-Secretaries...		36,000					36,000	36,000	36,000	
				1,46,000					1,46,000	1,46,000	1,46,000	
		Deduct—Civil Service Annuity ...		5,840					5,840	5,840	5,840	
				1,40,160					1,40,160	1,40,160	1,40,160	
		Deduct—Probable Savings		8,000					5,000	5,000	5,000	
			1,46,862	1,32,160	75,779	78,718	1,54,497		1,35,160	1,35,160	1,35,160	
		Establishment.										
164	164	Registrars and clerks	2,24,243	2,32,000	1,12,249	1,35,688	.....		2,28,200	2,28,200	2,28,200	A decrease due to retirement of a Head Assistant and a Registrar with a small increase under menial servants, due to increments and employment of a new duftery and peon.
92	94	Servants		9,200		.....	2,47,937		9,450	9,450	9,450	
		Temporary Establishment ...	6,947	4,000	3,694	5,294	8,988		6,000	6,000	6,000	Two more extra clerks entertained; apparently temporary.
				2,45,200					2,43,650	2,43,650	2,43,650	
		Deduct—Probable savings ...		2,750					2,200	2,200	2,200	
			2,31,190	2,42,450	1,15,943	1,40,982	2,56,925		2,41,450	2,41,450	2,41,450	
		Contingencies.										
		Purchase of books and periodicals	3,442	2,200	1,724	1,458	3,182		2,500	2,500	2,500	The actuals of 1885-86 are much in excess and require attention.
		Subscriptfon to Newspapers, Gazette, &c.	3,166	2,000	2,261	775	3,036		1,600	1,600	1,600	Ditto ditto.
		Office expenses and miscellaneous (including State contingencies)	14,461	14,000	5,316	4,952	10,268		12,000	12,000	12,000	
		Maintenance of Secretariat Telegraph	394	790	394	.....	394		790	790	790	
		Stores from England	.....	.....	.....	24	24					
			21,463	18,990	9,695	7,209	16,904		16,890	16,890	16,890	
		Purchase of service postage stamps	7,781	10,300	2,016	4,382	6,398		8,500	8,500	8,500	
		Travelling expenses	3,612	.....	3,612	2,845	6,457		.....	3,000	3,000	
		TRANSLATOR'S DEPARTMENT.										
		Salaries.										
1	1	Bengali Translator	8,400	8,400	4,200	4,900	9,100		8,400	8,400	8,400	
1	1	Uriya ditto ...	2,240	2,280	1,140	1,220	2,360		2,520	2,520	2,520	Increase due to the usual increments.
1	1	Urdu and Hindi Translator ...	3,605	4,800	1,567	820	2,387		4,800	4,800	4,800	
			14,245	15,480	6,907	6,940	13,847		15,720	15,720	12,120	
		Establishment.										
8	9	Establishment of Bengali Translator	7,461	3,786	3,743	4,474	8,217		3,906	3,906	5,706	
3	3	Establishment of supervision of the Native Press ...		3,720		.....			3,780	3,780	3,780	
4	4	Establishment of Uriya Translator	1,262	1,296	631	622	1,253		1,296	1,296	1,296	
6	6	Establishment of Hindi Translator	2,593	3,084	1,497	1,634	3,131		3,144	3,144	3,144	
			11,256	11,886	5,871	6,730	12,601		12,126	12,126	13,926	Ditto ditto.

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Departmental Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TRANSLATOR'S DEPARTMENT—*contd.*										
Contingencies.										
Purchase of service postage stamps	560	180	85	74	159		180	180	180	
Office and ground-rent	970	120	525	320	845		.....	960	960	
Miscellaneous	638	382	222	511	733		382	582	582	Of Hindi Translator.
	2,168	682	832	905	1,737		562	1,722	1,722	
Total Translator's Department...	27,669	28,048	13,610	14,575	28,185		28,408	29,568	27,768	
LIBRARIAN'S DEPARTMENT.										
Librarian and establishment ...	4,018	3,960	1,980	2,310	4,290		3,960	3,960	3,960	
Miscellaneous	75	62	41	29	70		62	62	62	
Postage stamps	.....	.....	.....	5	5		.....	.....	.....	
Total Librarian's Department ...	4,093	4,022	2,021	2,344	4,365		4,022	4,022	4,022	
Total ...		4,35,970						4,38,590	4,35,790	
Deduct—Probable savings ...		70						1,590	1,790	
Total Civil Secretariat ...	4,42,670	4,35,900	2,22,676	2,51,055	4,73,731	4,35,900	4,34,430	4,37,000	4,35,000	
BOARD OF REVENUE.										
NUMBERS. 1886-87. / 1887-88.										
Salaries.										
2 / 2 Members at Rs. 4,000 each per mensem ...	93,604	96,000	47,256	61,491	1,08,747		96,000	96,000	96,000	
1 / 1 Secretary ...	44,678	30,000	22,715	28,608	51,323		30,000	30,000	30,000	
1 / 1 Junior Secretary ...		21,600		.....			21,600	21,600	21,600	
	.....	1,47,600	.....	.....	.....		.....	1,47,600	1,47,600	
Deduct—Civil Service annuity ...	.....	5,904	.....	.....	.....		.....	5,904	5,904	
	1,38,282	1,41,696	69,971	90,099	1,60,070		1,47,600	1,41,696	1,41,696	
Establishment.										
92 / 92 Clerks	1,07,058	1,01,076	53,833	62,541	1,16,374		1,05,600	1,05,600	1,05,600	
70 / 70 Servants		6,330					6,470	6,470	6,470	Increase in increments.
Provincial establishment (road cess)	1,847	2,016	840	1,066	1,906		2,256	2,256	2,256	
Revenue record-room establishment and contingencies	1,499	4,360	47	1,028	1,075		4,000	4,000	4,000	See Government order No. 1980, dated 19th September 1884, providing for indexing the old records.
Land Acquisition Department ...	.....	.....	.....	.....	.....		3,156	3,156	3,156	Special Land Acquisition Deputy Collector added to Board's establishment.
	1,10,404	1,13,722	54,720	64,635	1,19,355		1,21,482	1,21,482	1,21,482	
Contingencies.										
Travelling allowance										
Petty construction and repairs ..	470	1,000	358	140	498		1,600	1,600	500	
Office expenses and miscellaneous	.....	50	.....	.....	.....		50	50	50	Increase due to transfer of Railway Land Acquisition Deputy Collector.
	9,530	4,290	6,595	8,450	15,045		4,200	4,200	4,200	As estimated.
	10,000	5,340	6,953	8,590	15,543		5,850	5,850	4,750	
Postage charges.										
Purchase of service postage stamps	1,066	1,600	554	824	1,378		1,700	1,700	1,700	
	.....	2,62,358	.....	.....	.....		.....	2,70,728	2,69,628	
Deduct—Probable savings ...	.....	2,658	.....	.....	.....		.....	2,728	2,628	
Total Board of Revenue ...	2,59,752	2,59,700	1,32,198	1,64,148	2,96,346	2,61,200	2,76,632	2,68,000	2,67,000	

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Departmental Officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COMMISSIONERS.										
		Salaries.										
8	8	Commissioners at Rs. 2,916 each per mensem	3,21,971	2,80,000	1,56,563	1,73,009	3,29,572			2,80,000	2,80,000	
1	1	Commissioner for Non-Regulation Provinces at Rs. 2,500 per mensem ..		30,000						30,000	30,000	
				3,10,000					.....	3,10,000	3,10,000	
		Deduct—Civil Service Annuity ...		12,400					.....	12,400	12,400	
			3,21,971	2,97,600	1,56,563	1,73,009	3,29,572		.....	2,97,600	2,97,600	
		Establishment.										
143	143	Clerks, dufterdars, sheristadars, and others	94,581	85,344	46,574	51,152	97,726		85,418	85,658	85,658	Increase due to annual increments.
109	110	Servants		8,247					8,319	8,319	8,319	A new farash in Chittagong—Bengal Government No. 719, dated 22nd June 1886.
		Temporary establishment	54	250	18	36	54		250	250	.....	Proposed by Commissioner, Patna. No sanction
		Provincial establishment	14,634	14,160	7,472	8,108	15,580		15,443	16,331	16,331	Four new Municipal clerk (Burdwan, Presidency and Patna)—Bengal Government No. 2065, dated 3rd October 1886, on Rs. 5,05,040 and Rs. 30 respectively.
		Educational establishment	5,992	6,300	3,042	3,286	6,328		6,300	6,300	6,300	
		Partition establishment ...	3,275	3,000	1,666	1,913	3,573		300	3,500	3,500	Increased on actuals.
		Revenue record room establishment	2,122	2,100	1,535	864	2,399		.....	2,100	2,100	
			1,20,658	1,19,401	60,301	65,359	1,25,660		1,16,030	1,22,458	1,22,208	
		Contingencies.										
		Establishment of steamers—Cost of coal, &c	21,617	20,140	12,561	14,813	27,374		20,116	19,606	19,606	Decrease in Dacca.
		Repairs of steamers	.....	5,000					5,000	5,000	5,000	
		Special and countersigned contingencies	3,076	2,010	2,592	1,348	3,850		300	2,310	2,310	Rs. 2,010 fixed, to which add Rs. 300 for Rajshahye
		Contract contingencies	29,845	29,250	17,103	11,825	28,928		.....	29,250	29,250	Rs. 27,450 fixed, to which add Rs. 1,800 for feed of three elephants in Chittagong.
			54,538	56,400	32,166	27,986	60,152		25,416	56,166	56,166	
		Travelling Expenses.										
		Travelling allowance	31,463	31,949	17,218	15,439	32,657		32,350	32,000	32,000	Based on actuals.
				5,05,350						5,08,224	5,07,974	
		Deduct—Probable savings ...		5,050								
		Add for rounding								276	26	
		Total Commissioners ...	5,28,630	5,00,300	2,66,248	2,81,793	5,48,041	5,00,300	1,73,796	5,08,500	5,08,000	
		PROVINCIAL ESTABLISHMENT IN IMPERIAL OFFICES.										
		Office of Account and Audit ...	30,671	30,759	15,362	17,756	33,118		31,221	31,221	31,221	Due to increments.
		Examiner of Local Accounts.										
		Examiner	14,234	15,000	7,500	8,767	16,267		15,000	15,000	15,000	Ditto.
		Chief Superintendent	21,436	5,529	11,114	11,331	22,445		6,000	6,000	6,000	Ditto.
		Local Auditors		14,160					16,500	16,500	16,500	
		Clerks and servants	2,705	4,788	1,338	3,135	4,473		3,432	3,432	3,432	
			38,375	39,468	19,952	23,233	43,185		40,932	40,932	40,932	
		Contingencies.										
		Travelling allowances	10,508	11,300	5,379	5,716	11,095		11,300	11,000	11,000	Reduced on actuals.
		Office expenses and miscellaneous	277	400	153	134	287		400	300	300	
		Service postage stamps	33	193	10	13	23		200	100	100	
			10,818	11,893	5,542	5,863	11,405		11,900	11,400	11,400	
			79,864	82,120	40,886	46,852	87,708		84,053	83,553	83,553	

185

GRANT 18.—GENERAL ADMINISTRATION—*concluded.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARK
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Departmental Officers.	Revised by Accountant-General		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concluded.*										
PROVINCIAL ESTABLISHMENT IN IMPERIAL OFFICES—*continued.*										
General Management of Wards' and other estates.										
Clerks	44,474	48,802	36,753	26,528	63,281		46,948	46,008	45,972	Based on local estimates passed by the Board of Revenue. The decrease occurs chiefly in the Dacca and Presidency Divisions on account of revision of establishment and in Lohardugga on account of release of the Chota Nagpore estate. There is an increase in servants in Hooghly, Chittagong and Shahabad against decrease in Jessore; *vide* Bengal Government Nos. 1495, dated 29th October 1886, and 720, dated 22nd June 1886.
Servants		1,879					1,987	1,999	1,999	
Service postage stamps	1,340	2,223	1,133	772	1,905		2,188	2,282	2,282	
Travelling allowances	207	789	203	69	272		795	795	795	
Office and ground rent	30	.....	30	.....	30		.....	.....	.....	
Miscellaneous	2,518	6,198	2,067	1,341	3,408		3,470	6,216	6,216	Includes Rs. 3,000 on account of a pension to Dr. Rajendra Lala Mitra.
	48,569	59,891	40,186	28,710	68,896		55,388	57,300	57,264	
		1,42,011						1,40,853	1,40,817	
Deduct—Probable savings ...		1,411						853	817	
Total Provincial Establishments, &c.	1,28,433	1,40,600	81,042	75,562	1,56,604	1,40,600	1,39,441	1,40,000	1,40,000	

C. E. G.—Reg. No. 15120C—25—21-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1937C, dated the 18th ultimo, submitting the estimates of expenditure under 18—General Administration—for 1887-88.

The following table shows the estimates of the Accountant-General for 1887-88, as compared with the sanctioned grants for the current year :—

	Estimate, 1887-88.	Sanctioned grant, 1886-87.
	Rs.	Rs.
Salary of the Lieutenant-Governor	96,000	96,000
Staff and household of the Lieutenant-Governor ...	28,000	31,000
Tour expenses	64,000	74,000
Legislative Council	17,500	21,500
Civil Secretariat	4,37,000	4,35,900
Board of Revenue	2,68,000	2,59,700
Commissioners	5,08,500	5,00,300
Provincial establishment in Imperial offices ...	1,40,000	1,40,600
	15,59,000	15,59,000

Staff and household of the Lieutenant-Governor.—The estimate under this head for 1887-88 amounts to Rs. 28,000, against Rs. 31,000 the sanctioned grant for the current year. The decrease of Rs. 3,000 is due to no separate provision having been made under the heads of "Temporary establishment" and "Allotment for household expenses." The Accountant-General's estimate of Rs. 28,000 is accepted.

Tour expenses.—Under the orders conveyed in the letter from the Government of India, No. 577, dated the 29th January 1884, the allotment under this head has been fixed as follows :—

	Rs.
For His Honour the Lieutenant-Governor	34,000
For Civil Secretariat	30,000
	64,000

A sum of Rs. 64,000 has accordingly been provided by the Accountant-General. The Finance Committee, however, proposed that the tour expenses of the Secretariat should be reduced by Rs. 17,000. A reduction of Rs. 12,000 has already been made, and a further reduction of Rs. 5,000 has now to be effected. The Accountant-General's estimate will accordingly be reduced to Rs. 59,000.

Legislative Council.—The Accountant-General estimates the total expenditure under this head for 1887-88 at Rs. 17,500. The estimate under the head of Establishment shows a reduction of Rs. 7,744, which is due to the omission of the pay of the two clerks whose services were dispensed with under Government order No. 991T—F, dated the 28th June last, and of the pay of the Registrar. It is not understood why the pay of the Registrar has been omitted. The proposal of the Finance Committee was to abolish the post of Assistant Secretary, to reduce the pay of the Registrar to Rs. 400 per

month, and in lieu of all other establishment to provide a lump sum of Rs. 6,000 a year, from which the pay of all necessary assistants should be met. These reductions cannot, however, be effected, so long as the present incumbents are in office. Provision will therefore be made for the following establishments :—

	Rs.
Assistant Secretary	12,000
Registrar and establishment	7,776
Contingencies	2,224
Total ...	22,000

This will involve an increase of Rs. 4,500 over the Accountant-General's estimate.

Civil Secretariat.—The total expenditure estimated by the Accountant-General is Rs. 4,37,000, against Rs. 4,35,900. The increase is due to progressive increments of pay, and to the appointment of two temporary clerks in the Secretariat. The estimate under sub-head "Bengali Translator" should be reduced by Rs. 3,600, as the pay of that officer has been reduced from Rs. 700 to Rs. 400—20—500. The estimate under sub-head "Bengali Translator's establishment" should, however, be raised by Rs. 1,800, owing to the appointment of an additional assistant to the Bengali Translator on Rs. 150 per month, which was provisionally sanctioned in Government order No. 1293, dated the 16th ultimo. A sum of Rs. 960 has been provided for the house-rent of the Hindi Translator, against Rs. 120 the sanctioned grant for the current year.

Board of Revenue.—The Accountant-General's estimate under this head shows an increase of Rs. 8,300 over the sanctioned grant for the current year. This is due to provision having been made for the establishment of the Railway Land Acquisition Deputy Collector, which has recently been transferred to the Office of the Board of Revenue. The increase of Rs. 600 under the head of "Travelling Allowances" is also attributed to the transfer of the office of the Land Acquisition Deputy Collector to the Board's office. Having regard to the actuals of 1885-86, the estimate under this head will be reduced to Rs. 500.

Commissioners.—The Accountant-General's estimate amounts to Rs. 5,08,500, against Rs. 5,00,300. The increase is attributed to progressive increments of pay, to the appointment of a ferash for the Chittagong Commissioner's office, and to the employment of the following additional establishments in the offices of the Commissioners of the Burdwan, Presidency, and Patna Divisions :—

					Rs.
Burdwan Division,	1	municipal clerk on	Rs. 50	per mensem ...	600
Presidency „	1	ditto	„ 50	„ ...	600
Ditto	1	ditto	„ 40	„ ...	480
Patna „	1	ditto	„ 30	„ ...	360
			Total	...	2,040

A sum of Rs. 250 has been provided under sub-head "Temporary establishment." This provision has been made according to the proposal of the Commissioner of Patna. Sanction of Government has not, however, been obtained to the expenditure. This item will, therefore, be omitted from the estimate.

Examiner of Local Accounts.—The estimate under this head shows an increase of Rs. 1,433. This is due to progressive increments of pay. The estimate will stand.

General management of Wards' and Attached Estates.—The estimate under this head shows a decrease of Rs. 2,591. This is attributed to the release of the Chota Nagpore Estate and to the reduction of the Wards' establishments in the offices of the Commissioners of the Presidency and Dacca

Divisions. It appears that the Board of Revenue have sanctioned an allowance of Rs. 7 per month to a clerk in the Bhagulpore Collectorate, and recommended an increase of Rs. 30 per month in the Wards' establishment at Backergunge. They have also sanctioned the abolition of the Wards' establishment in the Khoolna Collectorate.

	Rs.
Accountant-General's estimate ...	46,008
Add—	
Remuneration to clerks in the Bhagulpore Collectorate	84
Increase in the establishment in the Backergunge Collectorate ...	360
	444
	46,452
Deduct—	
On account of the abolition of the establishment in the Khoolna Collectorate	480
	45,972

The estimate under sub-head "Clerks" will stand at Rs. 45,972 as per details given in the margin. There is an increase of Rs. 120 under sub-head "Servants." This is due to the increase of the pay of the peon attached to the Hooghly Collectorate and appointment of additional peons at Chittagong and Shahabad. The total estimate under the head of "Wards and other estates" will stand at Rs. 57,264.

The total grant for 1887-88 under 18—General Administration—will amount to Rs. 15,55,000, viz.:—

	Rs.
Salary of Lieutenant-Governor	96,000
Staff and household of Lieutenant-Governor	28,000
Tour expenses	59,000
Legislative Council	22,000
Civil Secretariat	4,35,000
Board of Revenue	2,67,000
Commissioners	5,08,000
Provincial establishment in Imperial offices	1,40,000
	15,55,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Secretary to the Board of Revenue, to the Private Secretary to the Lieutenant-Governor, to all Commissioners of Divisions, and to all Departments of the Civil Secretariat, including the Legislative Department, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

Nos. 386-404.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 25th January 1887.

W. LeB.—Reg. No. 15121C—25—18-2-87.

LAW AND JUSTICE, 1887-88.

No. 1943C, dated Calcutta, the 26th December 1886.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XV.—LAW AND JUSTICE—PROPER.

Budget Estimate of Receipts and Expenditure.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by local officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
XVI.—Law and Justice—Proper	7,40,862	7,65,000	3,57,648	4,05,379	7,63,027	.....	10,000	6,80,000	7,57,105	7,55,000	7,58,000	Falling off under proceeds of sale of escheated property and pleadership examination fees against an increase under court-fees realized in cash and miscellaneous.
Expenditure.												
High Court Judges	7,07,001	6,42,000	3,56,880	3,56,605	7,13,485	22,000	.....	.....	7,27,000	6,64,000	6,24,000	Smaller savings expected.
Ditto Appellate Branch, at the Presidency	2,90,697	2,90,000	1,44,400	1,63,659	3,08,059	2,000	.....	.....	2,94,940	2,92,000	2,92,000	Increase for copyists, and smaller savings.
High Court Judges, Original Branch, at the Presidency ...	1,96,575	1,95,000	98,530	1,06,964	2,05,494	1,000	.....	.....	1,98,154	1,96,000	1,96,000	Additions to the permanent establishment made in Revenue Department.
Law Officers	2,73,349	2,65,000	1,32,180	1,60,327	2,92,507	20,000	.....	.....	1,44,720	2,85,000	2,81,400	Provision for fees to pleaders in Government cases brought here.
Coroner's Court	13,172	13,000	6,692	6,637	13,329	.....	.....	.....	13,136	13,000	13,000	
Justices of the Peace	56,229	58,000	27,520	29,571	57,091	.....	.....	.....	61,226	58,000	55,000	
Civil and Sessions Courts ...	38,22,725	37,20,000	19,16,741	20,70,682	39,87,423	80,000	.....	.....	15,90,150	38,00,000	38,01,000	Increase chiefly in charges for service of judicial processes.
Courts of Small Causes ...	2,98,163	2,92,000	1,53,378	1,57,290	3,10,668	8,000	.....	.....	2,91,512	3,00,000	2,92,500	Increase in Fifth Judge in Calcutta.
Criminal Courts	20,80,623	20,68,000	10,70,952	10,71,565	21,42,517	.....	.....	.....	6,06,470	20,68,000	20,69,700	
Pleadership examination charges	8,753	8,000	4,245	1,252	5,497	1,000	.....	.....	9,500	9,000	9,000	On actuals.
Sub-divisional establishments...	1,23,453	1,18,000	61,844	66,095	1,27,939	3,000	.....	.....	41,660	1,21,000	1,21,000	Increase in travelling allowances
Refunds	1,32,996	1,30,000	64,369	70,515	1,34,884	1,000	.....	.....	.....	1,31,000	1,31,000	
Deduct—Transferred to 28, Civil Furlough and Absentee Allowance	80,03,736	77,99,000 12,000	40,37,731	42,61,162	82,98,893	1,38,000	.....	79,53,000	39,78,468	79,37,000 12,000	78,86,200 12,000	
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	78,74,200 200	
Total 19, Law and Justice—Proper	80,03,736	77,87,000	40,37,731	42,61,162	82,98,893	1,38,000	.....	79,53,000	39,78,468	79,25,000	78,74,000	

XV.—LAW AND JUSTICE—PROPER.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property	31,633	45,000	16,146	16,332	32,478		40,423	40,000	40,000	Reduced with reference to actuals of past and current year, and local estimates.
Court-fees realized in cash ...	18,613	20,000	8,012	15,265	23,277		26,917	25,000	25,000	Estimated outstanding demands by local officers.
General fees, fines, and forfeitures	6,64,520	6,70,000	3,19,510	3,43,667	6,63,177		6,70,339	6,70,000	6,70,000	The local estimates are accepted.
Pleadership examination fees ...	13,683	20,000	8,978	7,659	16,637		12,654	10,000	13,000	Based on estimate furnished by the Secretary to the Board of Examiners.
Miscellaneous	12,413	10,000	5,002	22,456	27,458		6,772	10,000	10,000	A fluctuating item raised with reference to actuals.
Total XVI, Law and Justice—Proper	7,40,862	7,65,000	3,57,648	4,05,379	7,63,027	6,80,000	7,57,105	7,55,000	7,58,000	

GRANT 19.—LAW AND JUSTICE.

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		HIGH COURT JUDGES.										
1	1	Chief Justice ...	73,452	72,000	40,452	41,258	81,710		72,000	72,000	72,000	Actuals in thousands— Rs. 1880-81 ... 610; 1881-82 ... 621; 1882-83 ... 613; 1883-84 ... 564; 1884-85 ... 612; 1885-86 ... 707
14	14	Five Puisne Judges at Rs. 4,166 and 9 at Rs. 3,750 each per mensem ...	6,33,549	6,65,000	3,16,428	3,15,347	6,31,775		6,55,000	6,55,000	6,55,000	The number of Judges actually on duty have varied much, and the estimate of savings can only therefore be approximate.
			.....	7,37,000	.....	.....	.....		.....	7,27,000	7,27,000	
		Deduct Civil Service Annuity ...	.....	13,400	.....	.....	.....		.....	13,000	13,000	
			.....	7,23,600	.....	.....	.....		.....	7,14,000	7,14,000	
		Deduct probable savings ...	.....	81,600	.....	.....	.....		.....	50,000	90,000	
		Total High Court Judges ...	7,07,091	6,42,000	3,56,880	3,56,605	7,13,485		7,27,000	6,64,000	6,24,000	
		HIGH COURT, APPELLATE BRANCH.										
		Salaries.										
1	1	Registrar ...	41,778	20,400	22,017	19,370	41,387		20,400	20,400	20,400	
1	1	Reputy Registrar...		12,000					12,000	12,000	12,000	
1	1	Assistant Registrar		8,400					6,480	6,480	6,480	New appointment on minimum pay of grade.
			.....	40,800	.....	.....	.....		.....	38,880	38,880	
		Deduct Civil Service Annuity ...	.....	816	.....	.....	.....		.....	816	816	
			41,778	39,984	22,017	19,370	41,387		38,880	38,064	38,064	
		Establishment.										
24	24	Interpreters, translators, and shorthand writers ...	52,519	52,464	26,215	31,231	57,446		54,288	54,288	54,288	
141	141	Clerks ...	1,66,056	1,58,748	82,250	95,585	1,77,835		1,56,336	1,56,336	1,56,336	Due to increments.
154	154	Servants, &c. ...		13,836					13,836	13,836	13,836	Reduction on revision sanctioned in Home Department, India, No. 3638, dated 8th March 1886.
1	1	Court-keeper ...		1,800					1,800	1,800	1,800	
		Provincial establishment ...	360	360	180	180	360		360	360	360	
		Temporary establishment ...	.....	.....	.....	.....	.....		.....	.....	.....	
			2,18,935	2,27,208	1,08,645	1,26,996	2,35,641		2,26,620	2,26,620	2,26,620	
		Contingencies.										
		Copying special appeals and pleadings ...	11,983	11,000	4,290	7,929	12,219		12,000	12,000	12,000	Increase estimated for owing to copying depositions of witnesses in criminal appeals for the use of the Judges.
		Library ...	1,465	1,440	862	238	1,100		1,440	1,440	1,440	
		Office expenses and miscellaneous ...	7,974	8,000	4,564	4,113	8,677		8,000	8,000	8,000	Based on actuals.
			21,422	20,440	9,716	12,280	21,996		21,440	21,440	21,440	
		Travelling expenses.										
		Travelling allowances ...	549	.....	12	10	22		.....	400	400	For Judges on tour in the mofussil.
		Postage charges.										
		Purchase of service postage stamps ...	8,013	8,000	4,016	5,003	9,013		8,000	8,000	8,000	Based on actuals.
			.....	2,95,632	.....	.....	.....		.....	2,94,524	2,94,524	
		Deduct probable savings ...	.....	5,632	.....	.....	.....		.....	2,524	2,524	
		Total High Court, Appellate Branch ...	2,90,697	2,90,000	1,44,400	1,63,659	3,08,059		2,94,940	2,92,000	2,92,000	Actuals in thousands of rupees— 1880-81 Rs. 291; 1881-82 270; 1882-83 277; 1883-84 Rs. 276; 1884-85 274; 1885-86 291

191

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT, ORIGINAL BRANCH.										
		Salaries.										
1	1	Clerk of the Crown...	8,400	8,400	4,200	4,200	8,400		8,400	8,400	8,400	
1	1	Registrar, Accountant-General, taxing-officer and sales	22,500	22,500	11,250	13,134	24,384		22,500	22,500	22,500	
1	1	Assistant Registrar	10,122	9,000	4,500	4,890	9,390		9,000	9,000	9,000	
1	1	Chief Clerk ...	12,000	12,000	6,000	7,000	13,000		12,000	12,000	12,000	
1	1	Receiver	8,400	8,400	4,200	4,200	8,400		8,400	8,400	8,400	
1	1	Clerk to the Chief Justice	6,000	6,000	3,000	750	3,750		6,000	6,000	6,000	
1	1	Sheriff	1,168	1,168	584	584	1,168		1,794	1,794	1,794	Allowances hitherto taken to Sheriff's establishment, now brought here.
		Establishment.										
5	5	Translators and interpreters ...		24,000					24,000	24,000	24,000	
94	98	Clerks	97,705	69,258	48,952	57,131	1,06,083		69,582	69,606	69,606	
52	52	Servants		4,905					4,905	4,905	4,905	
2	2	Crier and Keeper of the Court ...	1,430	1,560	650	860	1,510		1,560	1,560	1,560	Temporary establishment of Receiver made permanent by India, Home Department No. 2288, dated 12th February 1886 (Rs. 125 per mensem).
		Sheriff's office establishment ...	5,680	5,683	2,838	2,838	5,676		3,000	5,057	5,057	Sheriff's allowance taken under Sheriff.
		Court-house servants	753	756	378	378	756		2,813	756	756	Ditto ditto.
		Temporary establishment	415	.....	250	.....	250		.....	.....	.....	
			1,05,983	1,06,162	53,068	61,207	1,14,275		1,05,860	1,05,884	1,05,884	
		Contingent charges.										
		Sheriff's office contingencies ...	1,881	3,500	999	763	1,762		3,500	2,000	2,000	Reduced on actuals.
		High Court stamps for Government suits	6,000	7,000	4,500	.....	4,500		7,000	6,500	6,500	Ditto.
		Office expenses and miscellaneous	13,866	13,500	5,974	10,647	16,621		13,500	13,500	13,500	
			21,747	24,000	10,473	10,810	22,283		24,000	22,000	22,000	
		Travelling expenses.										
		Travelling allowances	245	.....	245	148	393		.....	.....	.....	Actuals in thousands of rupees— Rs. 1880-81... 186, 1881-82... 191, 1882-83... 195, 1883-84... 195, 1884-85... 202, 1885-86... 196
		Postage charges.										
		Purchase of service postage stamps	10	200	10	41	51		200	100	100	
				1,97,830						1,96,078	1,96,078	
		Deduct probable savings ...	.....	2,830						78	78	
		Total High Court, Original Branch	1,96,575	1,95,000	98,530	1,06,964	2,05,494		1,98,154	1,96,000	1,96,000	
		LAW OFFICERS.										
		Salaries..										
1	1	Advocate-General...	36,105	37,620	13,935	21,945	35,880		.....	37,620	37,620	
1	1	Superintendent and Remembrancer of Legal Affairs ...	34,272	36,000	17,280	20,160	37,440		36,000	36,000	36,000	
1	1	Deputy Superintendent	13,542	24,000	9,042	14,000	23,042		24,000	24,000	24,000	
1	1	Standing Counsel ..	12,000	16,000	6,000	6,000	12,000		.....	16,000	16,000	
1	1	Solicitor to Government	24,000	24,000	12,000	14,000	26,000		.....	24,000	24,000	

192

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*continued.*										
		LAW OFFICERS—*continued.*										
		Salaries.										
2	2	Government Pleaders	6,900	7,200	3,300	3,600	6,900		7,200	7,200	3,600	
39	39	Government Pleaders, Mofussil Courts	21,900	21,900	10,950	12,084	23,034		21,900	21,900	21,900	
4	4	Law Reporters ...	21,803	21,600	11,003	11,778	22,781		21,600	21,600	21,600	
			.....	1,88,320	.....	.....	.....		.....	1,88,320	1,84,720	
		Deduct Civil Service annuity ...	.....	1,440	.....	.....	.....		.....	1,440	1,440	
			1,70,522	1,86,880	83,510	1,03,567	1,87,077		1,10,700	1,86,880	1,83,280	
		Establishment.										
		Establishment of Advocate-General	3,608	3,760	1,881	2,195	4,076		.....	3,760	3,760	
19	19	Establishment of Superintendent and Remembrancer of Legal Affairs	10,350	10,320	5,155	6,020	11,175		10,320	10,320	10,320	
		Establishment of Solicitor to Government ...	12,000	12,000	6,000	7,000	13,000		.....	12,000	12,000	
1	1	Establishment of Law Reporters ...	550	600	300	350	650		600	600	600	
		Staff of mookhtears or proper legal agents in Mofussil Courts	5,967	6,200	2,994	3,373	6,367		6,200	6,200	6,200	
			32,475	32,880	16,330	18,938	35,268		17,120	32,880	32,880	
		Contingent charges.										
		Fees to pleaders in criminal cases	50,374	37,000	*22,308	32,047	54,355		5,000	55,000	55,000	Includes Rs. 50,000 out of Rs. 77,868 fixed by Government for special and countersigned contingencies on account of criminal courts. The difference, or Rs. 27,868, is entered there.
		Fees to pleaders in pauper suits	343	.....	102	1,211	1,313		.....	.....	.....	
		Law charges at Presidency ...	19,840	11,000	9,398	2,766	12,164		11,000	(a)11,000	11,000	(a) As proposed by Legal Remembrancer.
		Allowance to Solicitor for endorsing orders	600	600	300	350	650 146		.....	600	600	
		Contingencies of Law Reporters	123	100	78	68	8		100	100	100	
		Office and house-rent	1,881	1,900	941	1,097	2,038		.....	1,881	1,881	Office of Solicitor to Government.
		Office expenses and miscellaneous	478	800	—1,013	401	—612		600	600	600	Reduced on actuals.
			73,639	51,400	32,114	37,940	70,054		16,700	69,181	69,181	
		Travelling expenses.										
		Travelling allowances	.....	.....	—336	87	—249		.....	.....		
		Postage charges.										
		Purchase of service postage stamps	224	200	104	132	236		200	200	200	
			.....	2,71,360	.....	.....	2,92,386		.....	.....	.....	
		Deduct for rounding	.....	360	.....	.....	.....		.....	.....	.....	
			2,76,860	2,71,000	1,31,722	1,60,664	2,92,386		1,44,720	2,89,141	2,85,541	
		Deduct amount to be recovered from Wards' Estates on account of Legal Remembrancer's establishment	3,511	6,000	—458	337	—121		.....	4,141	4,141	
		Total Law Officers ...	2,73,349	2,65,000	1,32,180	1,60,327	2,92,507		1,44,720	2,85,000	2,81,400	

Actuals of Law Officers in thousands of rupees—

		Rs.
1880-81	...	256
1881-82	...	268
1882-83	...	271
1883-84	...	287
1884-85	...	256
1885-86	...	273

Based on average of ten years.

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CORONER'S COURT.										
		Salaries.										
1	1	Coroner	10,308	4,032	5,284	5,037	10,321		4,032	4,032	4,032	
1	1	Surgeon		6,000					6,000	6,000	6,000	
			.....	10,032	.....	.....	.....		10,032	10,032	10,032	
		Deduct Civil Service annuity ...	.....	161	.....	.....	.....		.....	161	.....	
			10,308	9,871	5,284	5,037	10,321		10,032	9,871	10,032	
		Establishment.										
1	1	Clerk and interpreter	720	720	360	420	780		720	720	720	
3	3	Servants	252	252	126	147	273		252	252	252	
			972	972	486	567	1,053		972	972	972	
		Contingent charges.										
		Office expenses	618	692	248	333	581		692	692	692	
		House-rent	1,200	1,440	600	700	1,300		1,440	1,440	1,440	See Bengal Government No. 2216JS, dated 20th July 1886, to Coroner, Calcutta.
		Petty construction and repairs...	74	.....	74	.....	74		.....	.....	.....	
			1,892	2,132	922	1,033	1,955		2,132	2,132	2,132	
			.....	12,975	.....	.....	.....		.....	12,975	13,136	
		Add for rounding	.....	25	.....	.....	.....		.....	25	.....	
		Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	136	
		Total Coroner's Court ...	13,172	13,000	6,692	6,637	13,329		13,136	13,000	13,000	
		JUSTICES OF THE PEACE.										
		Salaries.										
1	1	Magistrate ...	31,624	18,000	16,043	15,616	31,659		18,000	18,000	18,000	
1	1	Magistrate ...		15,000					14,400	15,000	12,000	
		Deduct Civil Service annuity	.....	33,000 600						33,000 600	30,000	
			31,624	32,400	16,043	15,616	31,659		32,400	32,400	30,000	
		Establishment.										
18	18	Clerks and interpreters	17,974	16,896	9,113	10,837	19,950		17,970	17,904	17,904	Increase due to increments.
12	12	Servants		1,020					1,020	1,020	1,020	
1	1	Driver for the Jail van	960	960	480	400	880		960	960	960	
			18,934	18,876	9,593	11,237	20,830		19,950	19,884	19,884	
		Contingent charges.										
		Charges for mofussil witnesses attending the High Court ...	1,121	1,500	51	502	553		1,500	1,200	1,200	Reduced on average of actuals.
		Expenses of witnesses and complainants attending Magistrates' Courts	987	1,200	49	414	463		1,200	1,000	1,000	Ditto.
		Travelling allowance to witnesses and conveyance of prisoners	319	400	137	170	307		400	400	400	
		Fees to interpreters	58	200	38	35	73		226	100	100	Ditto.
		Feed and keep of horses of the prisoners' Jail van	776	1,150	302	302	604		1,150	1,100	1,100	This includes a large provision for repairs.
		Office expenses and miscellaneous	1,958	4,000	1,039	1,042	2,081		4,000	3,000	3,000	Reduced on actuals.
		Travelling allowances	65	.....	61	18	79					
			5,284	8,450	1,677	2,483	4,160		8,476	6,800	6,800	
		Postage charges.										
		Purchase of service postage stamps	387	400	207	235	442		400	450	400	
		Deduct probable savings ...	....	60,126 2,126						59,534 1,534	57,134 1,534	
		Total Justice of the Peace ...	56,229	58,000	27,520	29,571	57,091		61,226	58,000	55,600	

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL AND SESSIONS COURTS.										
		Salaries.										
15	15	District and Sessions Judges, at Rs. 2,500 each per mensem		4,50,000						4,50,000	4,50,000	
13	13	District and Sessions Judges, at Rs. 2,000 each per mensem	7,97,679	3,12,000	4,11,382	4,30,891	8,42,273			3,12,000	3,12,000	
1	1	Judicial Commissioner, at Rs. 2,500		30,000						30,000	30,000	
1	1	Assistant Judge ...		14,400						14,400	14,400	The budget estimate for 1886-87 includes pay for three months of eleven additional Munsifs—Bengal Government No. 3054J, dated 14th November 1885.
49	49	First Subordinate Judges	4,21,826	4,22,400	2,09,791	2,16,607	4,26,398			4,22,400	4,22,400	
235	235	Munsifs	8,44,188	8,73,600	4,24,546	4,31,925	8,56,471			8,67,000	8,67,000	
				21,02,400						20,95,800	20,96,760	
		Deduct Civil Service Annuity		31,680						31,680	31,680	
			20,63,693	20,70,720	10,45,719	10,79,423	21,25,142			20,64,120	20,65,080	
		Establishments.										
27	27	Translators ...	30,053	30,384	15,121	16,143	31,264		29,692	29,692	29,692	Reduction to appointments on minimum pay in Jessore, Midnapore, Purneah, and Moorshedabad.
57	56	Civil Court Ameens	35,375	36,230	17,959	19,524	37,483		37,320	36,420	36,420	Increments in two districts against reduction of one in Pubna.
		Judges' establishment—										
542	545	Clerks	2,72,774	2,57,654	1,37,162	1,51,257	2,88,419		2,62,185	2,62,800	2,62,800	Increments and new clerks in Pubna and Mymensing—Bengal Government No. 42, dated 14th August 1882, and two in Jessore—No. 1255J, dated 13th March 1886; one less in Burdwan.
272	273	Servants		17,862					17,934	17,934	17,898	New duftry in Chittagong—Bengal Government No. 1032JS, dated 1st March 1886.
...	...	Temporary establishment	7,202	6,660	2,757	6,819	9,576		4,640	4,640	4,640	As estimated locally.
272	268	Subordinate Judges' establishment ...	77,820	74,849	39,234	40,792	80,026		72,964	73,150	73,150	Increase due to increments and a decrease of four clerks in Tipperah.
1,096	1,104	Munsifs' establishment	3,71,912	3,72,744	1,87,468	1,99,401	3,86,869		3,79,266	3,79,800	3,79,800	Seventeen appointments were created by Bengal Government circular No. 32J, dated 29th June 1882, viz., Sarun, 1; Bhagulpore, 1; Rungpore, 4; Chittagong, 2; Jessore, 1; Midnapore, 2; Mymensingh, 1; Moorshedabad, 3; and Tipperah, 2; against a decrease of 5 in Backergunge; 1 in Burdwan; and 3 in Shahabad.
			7,95,136	7,96,323	3,99,701	4,33,936	8,33,637		8,04,001	8,04,436	8,04,400	
		Contingent Charges.										
		Special and countersigned contingencies— Petty construction ... ... Books and publications ... Diet and travelling expenses to witnesses ... ... Purchase of tents ... ... Value of stores ... ... Cost of land ... ... Other miscellaneous charges	24,177	20,668	8,340	8,126	16,466		4,740	22,045	22,045	Rupees 19,725 fixed by Government, to which have been added for petty construction and repairs above Rs. 100 the sum of Rs. 2,320.
			24,177	20,668	8,340	8,126	16,466		4,740	22,045	22,045	

GRANT 19.—LAW AND JUSTICE—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL AND SESSIONS COURTS—*continued.*										
Contract Contingencies—contd.										
Office expenses and miscellaneous; Remuneration to copyists ...; Office and ground-rent ... ...; Petty repairs ... ...; Purchase of furniture ... ...; Service telegrams ... ...; Service postage stamps ... ...; Process-serving charges ... ...; Section writing	2,58,128	2,32,300	1,12,783	1,58,544	2,71,327		.....	2,32,300	2,32,300	As in Bengal Resolution of 20th August 1885, less Rs. 4,500, transferred to Stationery and Printing.
	2,58,128	2,32,300	1,12,783	1,58,544	2,71,327		.....	2,32,300	2,32,300	
	2,82,305	2,52,968	1,21,123	1,66,670	2,87,793		.....	.....	.....	
Travelling Expenses.										
Travelling allowances	32,315	30,000	17,940	16,840	34,780		40,159	34,700	34,700	Based on actuals.
Charges for the Service of Judicial Processes.										
NUMBERS. 1886-87. 1887-88.										
227 227 Nazirs	1,13,911	1,15,801	56,260	62,188	1,18,448		1,16,503	1,16,750	1,16,750	Increase due to usual annual increments.
6,218 6,508 Peons	5,07,475	5,10,000	2,54,788	2,74,447	5,29,235		5,47,398	5,48,190	5,48,190	Raised with reference to the rules framed by the High Court under section 22 of Act X of 1870.
Extra peons ...	12,270	14,000	5,590	6,385	11,975		18,473	18,180	18,180	
Travelling allowance	15,620	25,000	15,620	30,793	46,413		58,876	60,000	60,000	Based on actuals.
	6,49,276	6,64,801	3,32,258	3,73,813	7,06,071		7,41,250	7,43,120	7,43,120	Actuals under Civil and Sessions Courts in thousands of rupees— Rs. 1880-81 ... ... 3,280; 1881-82 ... ... 3,443; 1882-83 ... ... 3,605; 1883-84 ... ... 3,677; 1884-85 ... ... 3,749; 1885-86 ... ... 3,822. A great portion of the increase is in the charges for service of judicial processes.
Deduct probable savings	.....	38,14,812 94,812	.....	.....	.....		....	39,00,721 1,00,721	39,01,645 1,00,645	
Total Civil and Sessions Courts ...	38,22,725	37,20,000	19,16,741	20,70,682	39,87,423		15,90,150	38,00,000	38,01,000	
COURTS OF SMALL CAUSES.										
PRESIDENCY COURT.										
NUMBERS. 1886-87. 1887-88.										
Salaries.										
1 1 First Judge ...	77,686	30,000	42,000	35,555	77,555		30,000	30,000	30,000	
3 3 Second, Third, and Fourth Judges ...		45,900					45,900	45,900	45,900	
1 1 Fifth Judge ...	.....	.....	.....	.....	.....		12,000	8,000*	7,000	* Due to appointment of a 5th Judge for a year only, reckoned from 28th October 1886—Government of Bengal No. 1267J, dated 16th September 1886, and Government of India No. 3744, dated 19th October 1886.
1 1 Registrar	9,120	9,360	4,620	5,460	10,080		9,720	9,720†	9,720	† Increase due to increments.
	86,806	85,260	46,620	41,015	87,635		97,620	93,620	92,620	
Establishment.										
1 1 Clerk of the Court...	49,471	6,000	25,700	32,322	58,022		6,000	6,000	6,000	
66 66 Clerks and Cashiers		42,648					44,136	42,936	42,936	Increase due to increment and pay raised of an assistant bench clerk—*vide* Bengal Government No. 41J, dated 4th January 1886.
44 44 Servants		3,720					4,056	3,720	3,720	
3 3 Interpreters and Translators ...	4,800	4,800	2,400	2,400	4,800		6,000	4,800	4,800	
47 47 Bailiffs, criers and others ...	22,649	19,959	10,383	10,261	20,644		20,575	20,575	20,575	Increase for increments and larger commission to bailiff.
6 Temporary establishment	.....	.....	.....	.....	.....		.....	1,824	1,536	Additional establishment for 5th Judge—Bengal Government No. 1653, dated 5th October 1886.
	76,920	77,127	38,483	44,983	83,466		80,767	79,855	79,587	

GRANT 19.—LAW AND JUSTICE—*continued.*

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COURTS OF SMALL CAUSES—*concluded.*										
PRESIDENCY COURT—*concluded.*										
Contingent charges.										
Office expenses and miscellaneous	1,878	2,100	642	748	1,390		2,100	2,100	2,121	Includes purchase of Small Cause Court Daily Chronicle, as per Bengal Government No. 715J, dated 31st December 1872.
Service postage stamps	356	400	156	227	383		400	400	400	
Value of stores	9	.....	9	.....	9		.....	.....	.....	
Petty construction and repairs ...	38	.....	38	.....	38		.....	.....	.....	
	2,281	2,500	845	975	1,820		2,500	2,500	2,521	
	.....	1,64,887	.....	.....	.....		1,80,887	1,75,975	1,74,528	
Add for rounding ..	.....	113	.....	.....	.....		13	25	.....	
Deduct probable savings ...	.....	.....	.....	.....	.....		.....	.....	6,000	
,, for rounding ...	.....	.....	.....	.....	.....		.....	.....	28	
Total Presidency Court ...	1,66,007	1,65,000	85,948	86,973	1,72,921		1,80,900	1,76,000	1,68,500	
MOFUSSIL COURTS.										
NUMBERS. 1886-87. / 1887-88.										
Salary.										
1 / 1 Judge	18,338	18,000	9,000	11,300	23,300		.....	18,000	18,000	
Establishment.										
95 / 95 Clerks and cashiers	67,911 (Clerks, Bailiffs, Servants)	59,710	34,620	37,375	71,995		59,802	59,910	59,910	Increase due to increments.
86 / 86 Bailiffs		5,800					5,796	5,796	5,796	
54 / 54 Servants		2,870					2,868	2,868	2,868	
1 / 1 Sale Ameen ...	168	170	84	84	168		168	168	168	
Temporary establishment ...	.....	.....	.....	71	71		.....	160	480	Sanctioned by Bengal Government No. 2183, dated 16th July 1886, for one year only for Howrah.
	68,079	68,550	34,704	37,530	72,234		68,634	68,902	69,222	
Process-service Charges.										
3 / 3 Nazirs	941	1,920	420	810	1,230		1,920	1,920	1,920	
454 / 468 Peons	34,470	34,230	17,225	18,566	35,791		35,148	35,148*	35,148	* Increase due to entertainment of 14 peons (13 in Hooghly and one in Moorshedabad) by order of District Judge.
Extra peons ...	489	700	197	221	418		968	968	700	
Travelling charges	.....	1,200	.....	408	408		1,200	600	600	
	35,900	38,050	17,842	20,005	37,847		39,236	38,636	38,368	
Contingent charges	6,916	.....	3,793	.....	3,793		.....	.....	.....	Provided under Civil and Sessions Courts.
Travelling Expenses.										
Travelling expenses and allowances	2,923	2,200	2,091	1,482	3,573		2,742	3,000	3,000	Actuals in thousands of rupees— 1880-81 ... ... 280; 1881-82 ... ... 274; 1882-83 ... ... 288; 1883-84 ... ... 291; 1884-85 ... ... 292; 1885-86 298
	.....	1,26,800	.....	.....	.....		1,10,612	1,28,538	1,28,590	
Add for rounding	.....	200	.....	.....	.....		.....	.....	.....	
Deduct probable savings	.....	.....	.....	.....	.....		.....	4,538	4,590	
Total Mofussil Courts	1,32,156	1,27,000	67,430	70,317	1,37,747		1,10,612	1,24,000	1,24,000	
Total Courts of Small Causes ...	2,98,163	2,92,000	1,53,378	1,57,290	3,10,668		2,91,512	3,00,000	2,92,500	
CRIMINAL COURTS.										
NUMBERS. 1886-87. / 1887-88.										
Salaries.										
Moiety of the salaries of Collectors, Magistrates and others as particularized under Grant 3—Collectors' &c., establishment.	13,11,936	13,00,000	6,72,122	6,88,709	13,60,831			13,10,000	13,10,000	
3 / 3 Cantonment Joint-Magistrates ...	32,710	32,400	16,510	8,328	24,838			32,400	32,400	
1 / 1 Assistant to the Superintendent, Tributary, Mehals Cuttack	4,000	4,800	1,600	3,700	5,300			6,000	6,000	Promotion to a higher grade.
	13,48,646	13,37,200	6,90,232	7,00,737	13,90,969			13,48,400	13,48,400	

GRANT 19.—LAW AND JUSTICE—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		CRIMINAL COURTS—*concld.*										
		Establishment.										
1,395	1,406	Clerks	4,03,911	3,69,215	2,04,591	2,12,889	4,17,480		3,75,444	3,75,444*	3,75,444	* Due to increments and additional establishments under Deputy Magistrates, Monghyr, Maldah, Chittagong, Midnapore, Bogra, and Dinagepore.
889	887	Servants		37,083					37,167	37,167	37,167	
		Honorary Magistrates' establishment	4,654	5,212	2,399	2,213	4,612		4,828	4,828†	4,828	† Decrease due to abolition of bench at Purneah and Kharackpore in Monghyr.
		Temporary establishment	375	60	176	82	258		60	60	60	
			4,08,940	4,11,570	2,07,166	2,15,184	4,22,350		4,17,499	4,17,499	4,17,499	
		Contingent Charges.										
		Special and countersigned contingencies										
		Compensation for lands taken for public purposes		200								
		House allowance										
		Diet money to witnesses										
		Purchase of books and publications		46,590						27,868	27,868	Rs. 50,000 has been provided under "Fees to pleaders in criminal cases" below "Law Officers."
		Purchase of tents										
		Value of stores										
		Petty construction (not exceeding Rs. 100)										
		Petty construction (exceeding Rs. 100)							2,426	2,176	2,176	Dead-houses in Dinagepur and Mymensing and repairs elsewhere.
			24,128	46,790	12,910	11,053	23,963		2,426	30,044	30,044	
		Contract Contingencies.										
		Office expenses and miscellaneous	.....									
		Remuneration to copyists ...	.....									
		Office and ground-rent ...	.....									
		Petty repairs	.....									
		Service telegram	.....	97,660	.....	.....	.....		.....	99,010	99,010	Fixed by Government Rs. 97,660 plus Rs. 1,350 for Baraset Court-house. Rent paid in Calcutta.
		Section writing	.....									
		Purchase of furniture ..	.....									
		Purchase of service postage stamps	.....									
			1,11,188	97,660	57,304	55,357	1,12,665		.....	99,010	99,010	
		Charges for the Service of Criminal Processes.										
1,274	1,290	Peon	92,555	1,04,690	45,811	47,533	93,344		1,04,690	1,06,022	1,05,000	Increase in number of peons in Bhagulpore, Bankoora, Mymensingh and Jessore, against decrease in Pubna and Nuddea.
		Extra peons ...	12,079	9,200	6,336	6,137	12,473		9,200	9,288	12,000	
		Travelling allowances	71	40	71	.....	71		40	40	40	
			1,04,705	1,13,930	52,218	53,670	1,05,888		1,13,930	1,15,350	1,17,040	
		Travelling Expenses.										
		Travelling and tengage allowances	83,016	80,000	51,118	35,564	86,682		72,615	80,000	80,000	Based on actuals.
		Deduct probable savings	.....	20,87,150	.....	.....	.....			20,90,303	20,91,003	Actuals in thousands of rupees—
			.....	19,150	.....	.....	.....			22,303	22,293	
												Rs. 1880-81 ... 1,868; 1881-82 ... 1,892; 1882-83 ... 2,030; 1883-84 ... 2,015; 1884-85 ... 2,036; 1885-86 ... 2,080
		Total Criminal Courts	20,80,623	20,68,000	10,70,952	10,71,565	21,42,517		6,06,470	20,68,000	20,69,700	

GRANT 19.—LAW AND JUSTICE—*concluded.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PLEADERSHIP EXAMINATION CHARGES.										
Fees, &c., for examining candidates ... ... Contingencies for conducting examination	8,753	8,000	4,245	1,252	5,497		9,500	9,000	9,000	Based on actuals and estimate of Secretary to the Board of Examiners.
Total Pleadership Examination Charges	8,753	8,000	4,245	1,252	5,497		9,500	9,000	9,000	
Sub-Divisional Establishment.										
Salaries of Sub-Deputy Magistrates and Collectors	80,652	74,550	39,775	43,855	83,630			74,550	74,550	
Establishment.										
Canoongoes and Surveyors ...	24,240	24,000	12,027	11,756	23,783		24,000	24,000	24,000	
Chainmen and measurers ...	7,294	12,210	3,732	3,821	7,553		12,210	12,210	12,210	
Mohurir and peon	126	.....	5	22	27	.....	.....	.....	.....	
	31,660	36,210	15,764	15,599	31,363		36,210	36,210	36,210	
Travelling Expenses.										
Travelling allowances	11,141	7,500	6,305	6,641	12,946		5,450	10,240	10,240	
		1,18,260					41,660	1,21,000	1,21,000	
Deduct for rounding		260								
Total Sub-divisional Establishment	1,23,453	1,18,000	61,844	66,095	1,27,939		41,660	1,21,000	1,21,000	
REFUND.										
Fees and forfeitures	3,970	1,30,000	2,118	3,068	5,186	1,34,884		6,000	6,000	
Criminal fines	1,29,026		62,251	67,447	1,29,698			1,25,000	1,25,000	
Total Refunds ...	1,32,996	1,30,000	64,369	70,515	1,34,884			1,31,000	1,31,000	Based on actuals.

W. LeB. and others—Reg. No. 151180—25--21-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 24TH JANUARY 1887.

RESOLUTION.

READ—

Endorsement No. 19430, dated the 21st December 1886, from the Accountant-General, Bengal, submitting the estimate of receipts and expenditure under Law and Justice for the year 1887-88.

The estimates of the Jail Department, subordinate to Law and Justice, have been reviewed in a separate Resolution. The estimates now submitted comprise the receipts and expenditure under Law and Justice Proper.

RECEIPTS.

2. The actual receipts under Law and Justice during 1885-86 amounted to Rs. 7,40,862. The actuals of 12 months ending the 30th September 1886 were Rs. 7,63,027. The Accountant-General has estimated the receipts for the ensuing year 1887-88 at Rs. 7,55,000, under the various heads shown below:—

		Rs.
1.	Sale proceeds of unclaimed and escheated property ...	40,000
2.	Court-fees realised in cash	25,000
3.	General fees, fines and forfeitures	6,70,000
4.	Pleadership Examination fees	10,000
5.	Miscellaneous	10,000
	Total ...	7,55,000

3. The receipts under the head of Pleadership Examination fees appear to have been under-estimated. The actual receipts in 1885-86 amounted to Rs. 13,683. Those for the 12 months ending 30th September 1886 were Rs. 16,637. The estimate for 1886-87 was Rs. 20,000. The local estimate shows the receipts at Rs. 12,654. The estimate of the Accountant-General is stated to be based on figures furnished by the Secretary to the Board of Examiners, but from the actuals of the current and the past years it does not appear that the reduction of the estimate from Rs. 20,000 to Rs. 10,000 is justifiable. The Lieutenant-Governor thinks that the receipts under this head may fairly be taken at Rs. 13,000. The Accountant-General's estimate under all the other heads is accepted. The sanctioned estimate of receipts will then stand at Rs. 7,58,000.

EXPENDITURE.

4. The following table compares the Accountant-General's estimate of expenditure for 1887-88 with the sanctioned grants for the current year:—

HEADS.	Budget estimate, 1887-88.	Sanctioned grant, 1886-87.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
High Court Judges	6,64,000	6,42,000	22,000	.....
High Court, Appellate Branch	2,92,000	2,90,000	2,000	.....
High Court, Original Branch	1,96,000	1,95,000	1,000	.....
Law Officers	2,85,000	2,65,000	20,000	.....
Coroner's Court	13,000	13,000	.....	.....
Justices of the Peace	58,000	58,000	.....	.....
Civil and Sessions Courts	38,00,000	37,20,000	80,000	.....
Courts of Small Causes	3,00,000	2,92,000	8,000	.....
Criminal Courts	20,68,000	20,68,000	.....	.....
Pleadership Examination charges	9,000	8,000	1,000	.....
Sub-divisional establishments	1,21,000	1,18,000	3,000	.....
Refunds	1,31,000	1,30,000	1,000	.....
Total ...	79,37,000	77,99,000	1,38,000	.....

5. *High Court Judges.*—The Accountant-General's estimate under this head for 1887-88 is Rs. 7,14,000. The estimate provides for 14 Puisne Judges—five on a salary of Rs. 4,166 each per mensem, and nine on Rs. 3,750 each. At present there are only twelve Judges, of whom one is on furlough and one on deputation. The place of neither of them has been filled up. It does not appear therefore to be necessary to provide for fourteen Judges. A provision for twelve Puisne Judges, five on the higher pay and seven on the lower, would seem to be sufficient. The probable savings under this head may therefore be taken at Rs. 90,000 instead of Rs. 50,000 as estimated by the Accountant-General. The sanctioned grant will then stand at Rs. 6,24,000.

6. *High Court, Appellate Branch.*—The estimate under this head for 1886-87 is Rs. 2,90,000, and the actuals for 1885-86 were Rs. 2,90,697. The Accountant-General has estimated the expenditure for 1887-88 at Rs. 2,92,000. The increase of Rs. 2,000 over the sanctioned estimate for the current year is due partly to increments in the salaries of interpreters, translators, and shorthand writers, and partly to increased provision for copying depositions of witnesses in criminal appeals for the use of the Judges, and for the travelling expenses of Judges on tour in the mofussil for the inspection of subordinate courts. The estimate of the Accountant-General is accepted.

7. *High Court, Original Branch.*—The Accountant-General estimates the total expenditure under this head during 1887-88 at Rs. 1,96,000, against Rs. 1,95,000, the sanctioned grant for the current year, showing an increase of Rs. 1,000, which is due to certain temporary clerks in the Receiver's Office having been made permanent by order of the Government of India. The Accountant-General's figures are accepted.

8. *Law Officers.*—The estimate under this head amounts to Rs. 2,85,000, against Rs. 2,65,000 in the current year, showing an increase of Rs. 20,000, which is due to the inclusion of the sum of Rs. 50,000 out of the provision of Rs. 77,868 sanctioned by Government for special and countersigned contingencies of criminal courts under the head of "Fees to Pleaders in criminal cases." The provision of Rs. 7,200 for the salary of two Government pleaders in the High Court should be reduced by one-half; as, agreeably to the recommendation of the Finance Committee, the appointment of the Junior Government Pleader will be abolished from next year. The total grant under the head of *Law Officers* will therefore stand at Rs. 2,81,400.

9. *Coroner's Court.*—The Accountant-General's estimate for 1887-88 under this head is the same as the sanctioned grant for the current year. As the officer who now holds the appointment of Coroner is a private medical practitioner, the deduction of Rs. 161 on account of contribution to the Civil Service Annuity Fund need not be made. With this modification, the Accountant-General's figures under this head are accepted.

10. *Justices of the Peace.*—The estimate for 1887-88 is shown at Rs. 58,000, which was the amount sanctioned for the current year. The office of the Second Presidency Magistrate is now held by an uncovenanted officer of the Subordinate Executive Service, the permanent incumbent, who is a member of the Covenanted Civil Service, being on furlough. As it is not likely that this officer will return to the appointment, the provision for the salary of the second Presidency Magistrate need not be made at the rate of Rs. 1,250 per mensem. A deduction of Rs. 3,000 has therefore been made in this item. Since neither Magistrate is a member of the Covenanted Civil Service, the deduction of Rs. 600 on account of the Civil Service Annuity should not be made. The rest of the Accountant-General's estimate under this head is accepted. The sanctioned grant will stand at Rs. 55,600.

11. *Civil and Sessions Courts.*—The Accountant-General has estimated the expenditure under this head at Rs. 38,00,000, against a sanctioned grant of Rs. 37,20,000 for the current year. The increase is said to be due partly to additional clerical establishment sanctioned by Government for the offices of the Judges of Pubna and Mymensing and for those of the munsifs in nine districts, and partly to increased provision for the entertainment of additional peons for the service of judicial processes, and for petty construction. An increased provision of Rs. 960 should be made in the salaries

of District and Sessions Judges on account of a proposal (which will probably be carried into effect) to appoint a Statutory Civilian to be a District and Sessions Judge. Under the head of "Servants" in the establishment of Judges a provision of Rs. 72 appears to have been made for a new duftry in the office of the District Judge of Chittagong; but as the pay sanctioned by Government is only Rs. 3 per mensem, a deduction of Rs. 36 should be made from the proposed allotment. After making these alterations, the estimate under the head of *Civil and Sessions Courts* will stand at Rs. 38,01,000.

12. *Courts of Small Causes.*—The estimates under this head are divided into two parts. One part shows the probable expenditure of the Calcutta Small Cause Court, and the other that of the Mofussil Small Cause Courts. The Accountant-General estimates the expenditure of the Presidency Court at Rs. 1,76,000 against a sanctioned estimate of Rs. 1,65,000 for the current year. The provision of Rs. 8,000 for the salary of a Fifth Judge, whose appointment was sanctioned by the Government of India in letter No. 3744, dated the 19th October 1886, for one year, should be reduced to Rs. 7,000, as the officer appointed did not take his seat until the 1st November 1886. The estimate for "Bailiffs, Criers, and others" has been raised from Rs. 19,959 to Rs. 20,575; the increase of Rs. 616 being said to be due to increments and to larger commissions payable to Bailiffs. It does not appear that the pay of one of the Bailiffs has been reduced from Rs. 120 to Rs. 100 per mensem in order to make up the increase of Rs. 20 to the pay of the Assistant Bench Clerk sanctioned by Government. The amount of the estimate should therefore be reduced by Rs. 240. A provision of Rs. 1,824 has been made on account of pay for eight months of temporary establishment required for the Fifth Judge. As, however, the officer himself will be employed for only seven months of the year 1887-88, the establishment sanctioned for him should be entertained for that period. A provision of Rs. 1,596 would therefore be sufficient. Under the head of "Office Expenses and Miscellaneous" a sum of Rs. 2,100 has been entered. This amount should be increased by Rs. 21 on account of the purchase of two copies of the Small Cause Court Daily Chronicle for the use of the Fifth Judge at Re. 1-8 per copy per mensem. The Finance Committee recommended a reduction of Rs. 12,000 in the Presidency Small Cause Court. Their proposals referred not only to retrenchments in the strength and pay of the ministerial establishment, but also to the emoluments of the Third and Fourth Judges. No decision has been arrived at yet regarding the reduction in the pay of the Judges, but it can be safely assumed that a sum of Rs. 6,000 will be saved by reductions in the clerical and other staff of the Court. After making these deductions, the sanctioned grant for the Presidency Small Cause Court will stand at Rs. 1,68,500.

13. Under the head of "Mofussil Small Cause Courts" a sum of Rs. 160 has been provided for two additional clerks on Rs. 20 each per mensem for four months for the Howrah Court. As the question of the revision of Judicial Ministerial establishment has not yet been decided, the provision for the two clerks should be made for the whole year, and an addition of Rs. 320 made to the estimate. The estimate for "Extra Peons" has been raised from Rs. 700 to Rs. 968. The increase does not appear to be justified by the actuals of the past and the current year. The grant under this head will therefore remain at the figure at which it stood for 1886-87. After making these modifications, the sanctioned grant for 1887-88 for Mofussil Small Cause Courts will amount to Rs. 1,24,000. The grand total of the grant for "Courts of Small Causes" of all classes will stand at Rs. 2,92,500.

14. *Criminal Courts.*—The Accountant-General estimates the total expenditure for 1887-88 under this head at the same amount at which it stands for the current year, viz. Rs. 20,68,000. The figures under the various subordinate heads are accepted in view of the explanations given against the items in the remarks column of the budget, with the exception of the following:—Under the head of Charges for the service of criminal processes, a sum of Rs. 1,06,022 has been estimated against an actual expenditure of Rs. 92,555 in 1885-86 and Rs. 93,344 within the 12 months ending 30th September 1886. The local estimate reproduced the sanctioned estimate for 1886-87, which was Rs. 1,04,690. The Accountant-General's estimate seems therefore to be rather high, even taking into account the increase in the number of peons engaged for this purpose

in some districts. A provision of Rs. 1,05,000 would appear to be sufficient. The estimate for "extra peons" is shown at Rs. 9,288 against Rs. 9,200 for 1886-87; but looking to the actuals of 1885-86 and of the current year, a larger provision than that made by the Accountant-General would seem to be justified. A grant of Rs. 12,000 is sanctioned under this head. The total grant for criminal courts will stand at Rs. 20,69,700.

15. *Pleadership Examination charges.*—The Accountant-General's estimate under this head for 1887-88 is Rs. 1,000 more than the sanctioned grant for the current year. The actual expenditure in 1885-86 came up to Rs. 8,753. It is stated that the estimate for the ensuing year is based on actuals and on the figures reported by the Secretary to the Board of Examiners. The Accountant-General's estimate is accepted.

16. *Sub-divisional establishments.*—The Accountant-General estimates the total expenditure under this head at Rs. 1,21,000 against Rs. 1,18,000, the sanctioned grant for the current year, showing an increase of Rs. 3,000. The increase is due to increased provision for travelling expenses of Sub-Deputy Collectors, canoongoes, and surveyors. The Accountant-General's figures are accepted.

17. *Refunds.*—The Accountant-General estimates the refunds for 1887-88 at Rs. 1,31,000 against the sanctioned grant of Rs. 1,30,000 for the current year. The increase is justified by the actuals of the year 1885-86, which amounted to Rs. 1,32,996.

18. The sanctioned grants under "Law and Justice" for the year 1887-88 will stand as follows:—

	Rs.
High Court Judges	6,24,000
Ditto Appellate Branch	2,92,000
Ditto Original do.	1,96,000
Law officers	2,81,400
Coroner's Court	13,000
Justices of the Peace	55,600
Civil and Sessions Courts	38,01,000
Courts of Smalll Causes	2,92,500
Criminal Courts	20,69,700
Pleadership examination charges	9,000
Sub-divisional establishments	1,21,000
Refunds	1,31,000
	78,86,200
Deduct amount transferred to 28—Civil Furlough and Absentee allowances	12,000
	78,74,200
Deduct for rounding	200
Total ...	78,74,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General and to the Judicial Department for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

No. 370.

COPY of the above Resolution, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

203

No. 371.

COPY of the above Resolution, with a copy of the estimates, forwarded to the Judicial Department for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 24th January 1887.

C. B G. and others—Reg No. 15119C—25—18-2-87.

JAIL ESTIMATE, 1887-88.

No. 1822C., dated Calcutta, the 2nd December 1886.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XIV.—LAW AND JUSTICE—JAILS.

Budget Estimate, 1887-88.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT.												
Receipts.												
Jail manufactures	8,71,078	7,15,000	6,45,087	2,54,000	8,99,087	.....	.....	.....	8,69,500	9,44,500	8,64,500	
Hire of convicts	284	.....	−21	2	−19	.....	.....	.....				
Miscellaneous	9,916	5,000	2,214	3,192	5,406	.....	.....	.....				
	8,81,278	7,20,000	6,47,280	2,57,194	9,04,474	2,24,500	.....	8,80,000	8,69,500	9,44,500	8,64,500	

GRANT 19.—LAW AND JUSTICE—JAILS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Charges.												
Inspection and General Superintendence	62,149	63,026	31,192	37,225	68,417	974	.....	.....	64,500	64,000	64,000	
Presidency Jail	81,250	81,000	42,162	39,440	81,602	.....	.....	.....	87,000	81,000	81,300	
Central Jails	3,91,767	3,63,500	2,39,256	1,60,341	3,99,597	30,500	.....	.....	3,65,000	3,94,000	3,86,000	
District Jails	5,27,244	4,49,000	3,00,765	2,16,414	5,17,179	70,000	.....	.....	4,79,000	5,19,000	5,11,000	
Subsidiary Jails...	96,197	1,03,000	50,077	47,559	97,636	1,000	.....	.....	1,03,708	1,04,000	1,05,125	
School of Industry	45,814	54,000	26,476	21,043	47,519	1,000	.....	.....	55,570	55,000	55,000	
Jail manufactures	5,38,795	7,27,674	1,87,340	3,78,165	5,65,505	.....	1,34,174	.....	7,25,660	5,93,500	5,93,500	
Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
		18,41,200										
Deduct for rounding	.....	200										
	17,43,156	18,41,000	8,77,268	9,00,187	17,77,455	1,03,474	1,34,174	17,75,000	18,80,438	18,10,500	17,95,920	

GRANT 19.—LAW AND JUSTICE—JAILS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Passed by Inspector-General.	Revised by Accountant-General.	Proposed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DETAILS OF RECEIPTS.										
Jail manufactures—										
Printing	99,381	.....	99,381	21,650	1,21,031	.....	.....	75,000	75,000	Taken as a jail receipt for first time in 1885-86 by debit to printing under Government of Bengal No. 1588, dated 12th December 1882. Inspector-General does not give an estimate.
Other works	.....	3,500	.....	.....	.....	.....	4,000	4,000	4,000	
Alipore Jail	2,47,953	6,96,000	1,88,261	45,459	2,33,720	.....	8,40,000	8,40,000	7,60,000	
Mofussil Jails	5,23,744	15,500	3,57,445	1,86,891	5,44,336	.....	19,500	19,500	19,500	
Reformatory Schools										
Hire of convicts	284	.....	−21	2	−19	.....	.....	.....	.....	Budgets passed separately by Local Government. Increase Rs. 3,500 in Hazaribagh owing to increase in inmates and of Rs. 500 in Alipore owing to increase of work done.
Miscellaneous	9,916	5,000	2,214	3,192	5,406	.....	6,000	6,000	6,000	
	8,71,078	7,15,000	6,45,087	2,54,000	8,99,087	.....	8,69,500	9,44,500	8,64,500	
	10,200	5,000	2,193	3,194	5,387					

GRANT 19.—LAW AND JUSTICE—JAILS.

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Remarks.
		CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		INSPECTION AND GENERAL SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General .	23,980	24,000	12,460	14,000	26,460		24,000	24,000	24,000	
1	1	Personal Assistant to Inspector-General	4,407	4,800	2,087	3,043	5,130		5,040	5,040	5,040	Increase due to annual increment.
			28,387	28,800	14,547	17,043	31,590		29,040	29,040	29,040	
		Establishment.										
32	32	Clerks and servants	13,453	13,500	6,695	7,990	14,685		14,040	14,040	14,040	Annual increments.
		Temporary establishment	710	.....	360	420	780		720	720	720	Two clerks on Rs. 30 each, sanctioned in Bengal Government, Political Department No. 1198P, dated 20th April 1886.
			14,163	13,500	7,055	8,410	15,465		14,760	14,760	14,760	
		Contingent Charges.										
		Office expenses and miscellaneous	1,184	2,300	184	428	612		1,700	1,200	1,200	Reduced on actuals, 1885-86, and revised 1886-87.
		Service postage stamps	1,818	1,500	711	730	1,441		1,825	1,800	1,800	Ditto ditto.
		Travelling expenses	3,276	3,000	1,576	1,820	3,396		3,275	3,276	3,276	
			6,278	6,800	2,471	2,978	5,449		6,800	6,276	6,276	
		Jail Manufacture Department.										
	1	Superintendent ...	9,000	9,000	4,500	4,500	9,000		9,000	9,000	9,000	
1	1	Manager of the Jail Depôt	2,277	1,920	1,135	1,357	2,492		2,160	2,160	2,160	Annual increments.
4	4	Establishment for Jail Depôt ...		366					372	372	372	
		Contingencies for Jail Depôt ...	688	1,200	688	2,288	2,976		1,200	1,200	1,200	
		Travelling expenses	1,356	1,440	796	649	1,445		1,440	1,440	1,440	
			13,321	13,926	7,119	8,794	15,913		14,172	14,172	14,172	
									64,772	64,248	64,248	
		Deduct— Probable savings	.....	.....	.....	.....	.....	.....	272	248	248	
		Total Inspection and General Superintendence	62,149	63,026	31,192	37,225	68,417		64,500	64,000	64,000	
		PRESIDENCY JAIL.										
		Salary.										
1	1	Superintendent ...	13,755	12,600	7,398	6,177	13,575		12,600	12,600	12,600	
		Establishment.										
7	7	Fixed executive staff (including jailors) ...	10,249	11,676	4,978	5,976	10,954		11,556	11,556	11,556	Reduced by appointment of a lower grade officer.
1	1	Civil Hospital Assistant	765	840	240	502	742		840	840	840	
		Allowance to Chaplain	600	.....	300	300	600		7,344	7,344	7,344	
18	18	Warders and Turnkeys	14,913	7,344	7,561	7,058	14,619		7,776	7,776	7,776	
55	55	Reserve Warders ...		7,776								
		Extra and temporary establishments	9	.....	9	18	27		.....	.....	.....	
6	6	Servants	480	480	240	236	476		480	480	480	
			27,016	28,116	13,328	14,090	27,418		27,996	27,996	27,996	

GRANT 19—LAW AND JUSTICE—JAILS.

Heads and Items.	Actuals 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Remarks.
CHARGES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY JAIL—*contd.*										
Supplies and Services.										
Rations	29,690	29,000	15,688	14,969	30,657		34,800	29,000	29,000	Inspector-General makes provision for more prisoners, but I see no reason in actuals to alter provision.
Clothing and bedding	591	1,000	326	142	468		1,000	1,000	1,000	
Petty construction and repairs ...	547	1,100	363	815	1,178		1,100	1,100	1,100	
Hospital charges	4,324	3,500	1,701	1,714	3,415		4,300	4,000	4,300	Increased on actuals.
Medical stores	462	200	462	1	463		450	450	450	
Ordnance stores	213	.....	147	.....	147		200	200	200	
Moving prisoners	583	450	378	147	525		550	550	550	
Ammunition for reserve warder guards	.....	200	.....	.....	.....		.....	.....	.....	
	36,410	35,450	19,065	17,788	36,853		42,400	36,300	36,600	
Contingent charges.										
Office expenses and miscellaneous	3,878	4,840	2,335	1,260	3,595		4,500	4,000	4,000	Reduced on actuals.
Office and ground rent										
Service postage stamps	60	90	25	30	55		70	70	70	
Service telegrams	.....	.....	.....	.....	.....		10	10	10	
Travelling expenses	131	100	11	95	106		100	100	100	
		81,196					87,676	81,076	81,376	
Deduct for rounding ...		196					676	76	76	
Total Presidency Jail ...	81,250	81,000	42,162	39,440	81,602		87,000	81,000	81,300	
CENTRAL JAILS.										
NUMBERS. 1886-87. / 1887-88.										
Salaries.										
11 / 11 Superintendents and Medical Officers	61,977	58,200	30,708	34,508	65,216		60,000	60,000	60,000	The estimate provides for increments to Superintendents, Alipore, Midnapore, and Dacca, and allowance of Rs. 100 per mensem to medical officer, Buxar, against a transfer of Hazaribagh from Central to District Jails.
3 / 3 Assistant Superintendents		11,400					11,400	11,400	11,400	
Establishment.										
36 / 32 Fixed executive staff (including jailors)	34,294	44,144	16,856	17,657	34,513		41,256	41,256	41,256	
7 / 6 Civil Hospital Assistants... ...	2,004	2,256	982	1,339	2,321		2,076	2,076	2,076	Decrease nominal; due to the transfer of the Hazaribagh Jail to the minor head "District Jails."
148 / 160 Warders and turnkeys	26,016	21,989	13,700	15,755	29,455		19,194	19,194	19,194	
92 / 78 Reserve warders ...		9,705					8,358	8,358	8,358	
6 / 6 Apothecaries and compounders ...	944	960	467	500	967		960	960	960	
69 / 68 Apprentice warders	3,297	4,968	1,487	1,463	2,950		5,040	5,040	5,040	Increase for local allowance sanctioned by Bengal Government, Political Department, No. 1048, dated 16th October 1886.
18 / 16 Servants	745	1,212	382	344	726		1,068	1,068	1,068	Decrease nominal, being transferred to District Jails.
Extra and temporary establishment	852	800	346	66	412		.....	.....	.....	Not necessary.
Deduct probable savings		1,55,634					1,49,352	1,49,352	1,49,352	
		2,634					.....	352	352	
	1,30,129	1,53,000	64,928	71,632	1,36,560		1,49,352	1,49,000	1,49,000	
Supplies and Services.										
Rations	1,52,955	1,54,000	87,801	66,964	1,54,765		1,56,000	(*a*)1,50,000	1,50,000	(*a*) Inspector-General provides for dearness of provisions, but as Hazaribagh has been reduced, I deduct Rs. 6,000.
Clothing and bedding	30,706	500	30,657	7	30,664		500	(*b*)20,000	20,000	(*b*) There has been confusion in this item, the Inspector-General has omitted to provide here, and under 'Miscellaneous' for the charges debited here on quarterly statements furnished by himself on account of cash outlay in the manufacturing departments—*vide* Bengal Government No. 2014, dated 16th September 1880. Actuals are—1882-83, Rs. 21,932; 1883-84, Rs. 22,700; 1884-85, Rs. 20,462; and 1885-86, Rs. 30,706.

GRANT 19.—LAW AND JUSTICE—JAILS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES—*contd.*										
CENTRAL JAILS—*contd.*										
Supplies and Services—concld.										
Petty construction and repairs	7,517	5,270	5,552	1,286	6,838		6,300	(a)6,300	6,300	(a) Increase presumed to have sanction.
Hospital charges	19,134	21,000	10,413	8,096	18,509		19,400	(b)19,000	19,000	(b) Decrease on actuals.
Moving prisoners	3,732	3,430	1,782	2,417	4,199		4,000	4,000	4,000	
Medical stores	2,969	1,300	2,237	1,107	3,344		3,000	3,000	3,000	
Ordnance stores	1,135	.....	1,210	9	1,219		1,000	1,000	1,000	
Charges for European stores ...	.....	.....	.....	.....	.....		.....	.....	.....	
Cost of land	218	.....	65	.....	65		.....	(c)8,000	.....	(c) Provision made with reference to Board's No. 1224A, dated 22nd November 1886.
Miscellaneous	39,447	21,000	32,828	5,616	38,444		.....	(d)31,000	31,000	(d) This has been confused with office rent expenses, &c. I separate it now and leave a revised budget for the latter under next minor head. Actuals of both 1882-83 Rs. 24,380; 1883-84 Rs. 27,426; 1884-85 Rs. 27,798; 1885-86 Rs. 40,316. I provide Rs 32,000 for both.
Total ...	2,57,813	2,06,500	1,72,545	85,502	2,58,047	.....	1,90,200	2,42,300	2,34,300	
Contingent charges.										
Office and ground rent—Office expenses	869	1,000	680	1,799	2,479		24,000	(e)1,000	1,000	(e) See preceding.
Service telegrams	.....	... ..	.....	.....	.....		200	200	200	
Ammunition for reserve warder guards	.....	500	.....	.....	.....		.....	.....	.....	
Service postage stamps	1,000	990	479	462	941		1,000	1,000	1,000	
	1,869	2,490	1,159	2,261	3,420	.....	25,200	2,200	2,200	
Travelling expenses	1,896	1,800	624	946	1,570	.....	1,000	1,000	1,000	
	.....	3,63,790				.....	3,65,752	3,94,500	3,86,500	
Deduct for rounding ..	.....	290				.....	752	500	500	
Total Central Jails ...	3,91,797	3,83,500	2,79,256	1,60,341	3,99,597	.....	3,65,000	3,94,000	3,86,000	
DISTRICT JAILS.										
NUMBERS. 1886-87. / 1887-88.										
Salaries.										
37 / 38 Allowance to Superintendents ...	37,701	38,400	17,994	22,200	40,194		39,600	39,600	.....	Hazaribagh transferred here by Bengal Government, Political Department No. 1230, dated 2nd November 1886.
Establishment.										
74 / 78 Fixed executive staff (including jailors)	74,010	70,616	37,153	39,500	76,653		77,081	77,081	.....	Ditto and annual increments.
37 / 38 Civil hospital assistants, apothecaries, clerks and servants	11,173	11,100	5,690	5,717	11,407		11,280	11,280	.....	
699 / 723 Warders and turnkeys	95,392	76,098	48,892	53,479	1,02,371		78,462	78,462	.....	
239 / 246 Reserve warders ...		26,472					27,150	27,150	.....	
Extra and temporary establishment	560	812	232	338	570		760	760	.....	
	1,81,135	1,85,098	91,967	99,034	1,91,001		1,94,733	1,94,733	.....	
Supplies and Services.										
Rations	1,62,539	1,58,000	82,208	64,146	1,46,354		1,68,000	(a)1,65,000	.....	(a) Increase due to the transfer here of Hazaribagh Jail.
Purchase of reserve store of grain	1,092	.....	1,092	1,487	2,579		.....	.....	.....	
Clothing and bedding	36,104	1,000	36,000	90	36,090		1,000	(b)20,000	.....	(b) For the reasons given under Central Jails, I increase the Inspector-General's estimate on statements furnished by himself. Actuals 1882-83 Rs. 24,261; 1883-84 Rs. 19,961; 1884-85 Rs. 17,843; 1885-86 Rs. 36,104.
Hospital charges	16,626	18,000	8,344	6,476	14,820		18,000	18,000	.....	
Petty construction and repairs...	13,805	11,750	9,897	1,919	11,816		12,500	12,500	.....	
Moving prisoners	7,508	8,000	3,544	3,439	6,983		8,000	8,000	.....	
Medical stores	4,986	5,000	4,690	398	5,088		5,000	5,000	.....	
Ordnance stores	1,460	.....	1,460	312	1,772		1,500	1,500	.....	
Cost of land	5,058	.....	5,058	.....	5,058		.....	.....	.....	
Treadmills, cranks, &c.	1,110	.....	1,110	.....	1,110		.....	.....	.....	
Miscellaneous	49,139	17,000	32,109	13,692	45,801		.....	(c)47,000	.....	(c) This must be provided for to meet the charge for "miscellaneous" supplies made by Inspector-General—*vide* remark against Central Jails.
	2,99,427	2,18,750	1,85,512	91,959	2,77,471		2,14,000	2,77,000	.....	

208

GRANT 19—LAW AND JUSTICE—JAILS.

Heads and Items.	Actuals, 1884-85.	Budget estimate, 1885-86.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES—*contd.*										
DISTRICT JAILS—*concld.*										
Contingent charges.										
Office and ground rent and office expenses	3,165	3,000	3,068	488	3,556		27,000	(a)3,000	.....	(a) *Vide* remark against Central Jails.
Service telegrams	383	.....	58	25	83		300	300	.....	
Ammunition for reserve warder guards	.....	800	.....	.....	.....		.....	.....	.....	
Service postage stamps	2,101	1,925	946	981	1,927		2,000	2,000	.....	
Travelling expenses	3,332	2,450	1,220	1,727	2,947		2,000	3,000	.....	On actuals.
	.....	4,50,423	.....	.....	.....		4,79,633	5,19,633	.....	
Deduct—Probable savings ...	.....	1,423	.....	.....	.....		633	633	.....	
Total District Jails ...	5,27,244	4,49,000	3,00,765	2,16,414	5,17,179		4,79,000	5,19,000	5,11,000	Reduced in consequence of the closing of the Bhagulpore District Jail.
SUBSIDIARY JAILS.										
Numbers. 1886-87. / 1887-88.										
Establishment.										
91 / 92 Civil Hospital Assistants, clerks, and servants ...	10,184	13,728	5,354	7,668	13,022	.....	13,968	13,728	13,848	Includes charges on account of Calcutta Police Lock-up. The Inspector-General's increase of Rs. 240 for Assistant Jailor, Palamow, is thrown out, as he takes the place of the Assistant Surgeon in charge—*vide* Bengal Government No. 1587P, dated 5th August 1886.
429 / 434 Warders	41,738	44,178	21,246	22,839	44,085	.....	45,642	45,642	45,642	Government should now sanction or not the increased provision for new Sub-Jail at Thakurgaon, Dinagepore.
Extra and temporary establishment	2,106	2,588	1,122	1,097	2,219	.....	2,576	2,576	2,576	
	54,028	60,494	27,722	31,604	59,326	.....	62,186	61,946	62,066	
Supplies and Services.										
Rations	18,698	20,000	7,757	8,226	15,983		19,000	18,000	19,000	Reduced on actual current year.
Hospital charges	411	392	189	138	327		400	400	400	
Clothing and bedding	447	300	420	20	440		400	400	400	
Petty construction and repairs ...	5,328	5,865	3,674	1,285	4,959		6,050	6,000	6,000	Contingent on sanction.
Moving prisoners	4,080	4,000	1,924	1,728	3,652		4,700	4,050	4,050	Small increase.
Office and ground rent	12	.....	12	22	34		.....	.....	.....	
Medical stores	73	200	73	.....	73		100	100	100	
Diet of prisoners in Calcutta Lock-up	1,410	2,000	882	540	1,422		2,300	2,000	2,000	No apparent reason for proposed increase.
Conveyance of Lock-up Guards ...	.....	50	.....	.....	.....		50	50	50	
	30,459	32,807	14,931	11,959	26,890		33,000	31,000	32,000	
Contingent Charges.										
Contingencies and miscellaneous	10,226	9,000	6,671	3,291	9,962		8,080	9,400	9,400	
Service telegrams	19	...	12	5	17		20	20	20	
Service postage stamps	431	400	239	257	496		500	500	500	
Travelling expenses	1,034	1,000	502	443	945		800	800	800	Increased on actuals.
	.....	1,03,701	.....	.....	.....		1,04,586	1,03,666	1,04,786	
Add or deduct for rounding ...	... ..	701	.....	.....	.....		878	334	334	
Total—Subsidiary Jails ...	96,197	1,03,000	50,077	47,559	97,636		1,03,708	1,04,000	1,05,120	
SCHOOL OF INDUSTRY.										
Establishment	16,283	17,546	8,118	8,345	16,463		17,768	17,768	17,768	Increase due to increments and allowance to warders under Bengal Government No. 1384, dated 19th October 1885.
Contingencies.										
Diet	9,442	9,200	5,620	4,688	10,308		10,800	10,800	10,800	Increase of inmates numbers provided for.
Clothing	1,718	2,400	1,718	.....	1,718		2,300	2,300	2,300	Allowance of Rs. 100 blankets not required.
Hospital charges	406	500	151	102	253		500	500	500	
Contingencies	2,838	4,690	198	852	1,050		4,315	4,315	4,315	Reduced on actuals.
Petty construction and repairs ..	1,708	3,250	1,368	491	1,859		750	750	750	
Office and ground rent	229	.....	229	.....	229					
Medical stores	34	.....	34	.....	34					
Service postage stamps	33	60	21	20	41		60	60	60	

GRANT 19 —LAW AND JUSTICE —JAILS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Inspector-General.	Revised by Accountant-General.		
CHARGES—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
SCHOOL OF INDUSTRY—*concld.*										
Contingencies—concld.										
Manufactory establishment and purchase of raw materials ...	13,113	16,552	9,018	6,545	15,563		19,052	19,052	19,052	Anticipated increase in manufactures.
Travelling expenses	10	50	1	.....	1		25	25	25	Decreased on actuals.
	.....	54,248	.....	.....	.....		.....	55,570	55,570	
Deduct for rounding ...	.....	248	.....	.....	.....		.....	570	570	
Total School of Industry ...	45,814	54,000	26,476	21,043	47,519		55,570	55,000	55,000	
JAIL MANUFACTURES.										
Pay of artizans teaching trade to prisoners.	31,724	27,535	16,096	17,893	33,989		28,260	27,660	27,660	House allowance of Rs. 600 entered here by Inspector-General has been transferred to Miscellaneous, below.
Raw materials	4,82,842	6,78,414	1,52,114	3,58,641	5,10,755		6,75,000	5,50,000*	5,50,000	Reduced as per note below. Some effort might be made to make this continued excessive estimate nearer facts.
Commission to jailors	.....	.....	.....	.....	.....		.....	.....	.....	
Tools and plant	275	.....	218	7	225		.....	.....	.....	
Cost of machinery	22,506	9,500	17,746	.....	17,746		10,000	10,000	10,000	For new machinery. Alipore and Buxar apparently not yet sanctioned.
Freight and stores	401	.....	401	693	1,094		.....	.....	.....	
Petty construction and repairs .	673	11,225	513	912	1,425		12,400	5,000	5,000	The actuals are very small.
Compensation for land—Ground-rent for jail gardens.	3	.....	3	2	5		.....	.....	.....	
Miscellaneous	371	1,000	249	17	266		.....	600	600	
	.....	.....	.....	.....	.....	.....	.....	5,93,260	5,93,260	
Add for rounding ...	.....	.....	.....	.....	.....	.....	.....	240	240	
Total Jail Manufactures ...	5,38,795	7,27,674	1,87,340	3,78,165	5,65,505	.....	7,25,660	5,93,500	5,93,500	

NOTE.—The following figures refer to "Purchase of raw materials":—

	Estimates.	Actuals.	Less spent.	Receipts from manufactures.
	Rs.	Rs.	Rs.	Rs.
1882-83	8,00,000	5,68,000	2,32,000	8,41,000
1883-84	7,89,000	5,25,000	2,64,000	6,38,000
1884-85	7,50,000	5,05,000	2,45,000	7,25,000
1885-86	7,50,000	4,82,000	2,68,000	8,71,000

The present estimate is not in accordance with estimated receipts as they appear here, and I have reduced it proportionally, and in view of this needless high estimates has been the habit to submit.

C. E. G.—Reg. No. 15116C—25—21-2 87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 22ND JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1822C, dated the 2nd December 1886, submitting the estimates of receipts and expenditure of the Jail Department for 1887-88.

RECEIPTS.

The Inspector-General of Jails has estimated the total receipts of the Jail Department for 1887-88 at Rs. 8,69,500, against the sanctioned estimate of Rs. 7,20,000 for the current year, and Rs. 8,81,278 the actuals of the past year. The Accountant-General's estimate for next year stands at Rs. 9,44,500. This amount exceeds the Inspector-General's estimate by Rs. 75,000, which has been separately provided by the Accountant-General, and represents the profits of the Presidency Jail Press. The Inspector-General has, however, included the profits of the Jail Press in his estimate of Rs. 8,40,000 under "Jail Manufactures;" and as the Accountant-General's estimate under this head is the same as that of the Inspector-General, the profits of the Presidency Jail Press have been estimated twice over by the Accountant-General. The separate provision of Rs. 75,000, made by the Accountant-General under "Printing," is allowed to stand, but his estimate under "Jail Manufactures" is reduced by Rs. 80,000 in round numbers, and the sanctioned estimate of receipts of the Jail Department for 1887-88 will accordingly stand at Rs. 8,64,500.

EXPENDITURE.

2. The total expenditure has been estimated by the Inspector-General of Jails at Rs. 18,80,438 for 1887-88, against Rs. 18,41,000 the sanctioned estimate of the current year, and Rs. 17,43,156 the actuals of the past year. The Accountant-General's estimate for next year stands at Rs. 18,10,500.

3. *Inspection and General Superintendence.*—Under this head the Accountant-General has provided Rs. 64,000 for next year, against Rs. 63,026 the sanctioned estimate of the current year, and Rs. 62,149 the actuals of the past year. The increase is due to annual increments, and to the pay of two additional clerks on Rs. 30 each per mensem employed in the office of the Inspector-General under the orders of Government in the Political Department, No. 1198P, dated the 20th April 1886, pending the submission of a revised scheme for strengthening his office. The Accountant-General's estimate is accepted.

4. *Presidency Jail.*—The Inspector-General's estimate for hospital charges was Rs. 4,300, against Rs. 3,500 the sanctioned estimate of the current year, and Rs. 4,324 the actuals of 1885-86. The Accountant-General has reduced the Inspector-General's estimate by Rs. 300. The local estimate, which is nearer the actuals, is accepted in preference to the Accountant-General's estimate. With this modification, the Accountant-General's estimate under this head will stand.

5. *Central Jails.*—The Accountant-General has provided Rs. 8,000 on account of the cost of the land required to build quarters for the officials of the Dacca Central Jail. This being a Public Works charge, should not appear in the Jail Budget, and is therefore expunged. Subject to this modification, the Accountant-General's estimate of expenditure for next year under this head is accepted.

6. *District Jails.*—The Accountant-General has estimated the expenditure under this head for next year at Rs. 5,19,000, against Rs. 4,49,000 the sanctioned grant for the current year, and Rs. 5,27,244 the actuals of 1885-86. It has, however, been decided to close the Bhagulpore District Jail, which is estimated to yield a saving of Rs. 8,000. The Accountant-General's estimate for next year is therefore reduced by this amount.

7. *Subsidiary Jails.*—The Accountant-General has estimated Rs. 13,728 for next year on account of "Civil Hospital Assistants, clerks, and servants." The Accountant-General's estimate is, however, increased by Rs. 120 on account of the Civil Hospital Assistant at Thakurgaon. The Inspector-General's estimate for next year under Rations amounted to Rs. 19,000, against Rs. 20,000 the sanctioned grant for the current year, and Rs. 18,698 the actuals for the past year. The Accountant-General has, however, in consideration of the actuals of the current year, reduced the Inspector-General's estimate by Rs. 1,000. The last certain actuals being those for the completed year 1885-86, the Lieutenant-Governor accepts the Inspector-General's estimate of Rs. 19,000. Subject to these modifications, the Accountant-General's estimate under "Subsidiary Jails" is accepted.

8. *School of Industry and Jail Manufactures.*—The Accountant-General's estimates for next year under these two heads, amounting to Rs. 55,000 and Rs. 5,93,500, respectively, are accepted.

9. In accordance with the foregoing remarks, the grant for next year will stand as follows:—

	Rs.
Inspection and general superintendence	64,000
Presidency Jail	81,300
Central Jails	3,86,000
District Jails	5,11,000
Subsidiary Jails	1,05,120
School of Industry	55,000
Jail Manufactures	5,93,500
Total ...	17,95,920

ORDER.—Ordered that a copy of the Resolution, together with a copy of the estimates, be forwarded to the Inspector-General of Jails, the Accountant-General, and the Political (Jails) Department for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 350-2.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Government of Bengal.

CALCUTTA,
The 22nd January 1887.

W. LeB.—Reg. No. 15117C—25—18-2-87.

POLICE ESTIMATES, 1887-88.

No. 1954C, dated Calcutta, the 23rd December 1886.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1887-88.

XVI.—POLICE.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by departmental officer.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.												
Recoveries on account of village police	92,502	1,00,000	48,780	48,662	97,442	59,000	.....		1,59,560	1,59,000	1,59,000	Increase nominal, due to transfer of receipts and charges in Manbhoom from deposits to a service head.
Police supplied to public departments and private individuals...	14,345	16,000	6,726	7,783	14,509	.....	1,500		13,500	14,500	15,500	
Other receipts	87,542	89,000	52,691	40,652	93,343	9,000	4,500		92,728	93,500	94,000	
Cattle-trespass fines (pounds)	4,57,977	4,61,000	2,48,545	2,22,931	4,71,476	4,000	.....		4,58,361	4,65,000	[illegible]	
Steam-boiler inspection fees	38,259	40,000	17,520	21,183	38,703	.....	.....		40,200	40,000	24,000	
Total Receipts ...	6,90,625	7,06,000	3,74,262	3,41,211	7,15,473	72,000	6,000	7,06,000	7,64,349	7,72,000	2,92,500	

Grant 20.—Police.

Charges.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Police	2,94,319	2,91,500	1,16,038	1,88,998	3,05,036	500	.....		2,91,250	2,92,000	2,91,000	
Superintendence	1,08,618	1,15,000	53,370	61,604	1,14,974	1,000	.....		1,17,342	1,16,000	1,16,000	
District Executive Force ...	39,88,329	38,44,000	21,19,537	18,98,026	40,17,563	69,000	.....		40,09,905	39,13,000	38,26,420	
Special Police	1,89,909	1,85,000	1,25,565	75,838	2,01,403	5,000	.....		2,26,224	1,90,000	1,96,717	
Cattle-pounds	28,101	30,000	14,297	13,346	27,643	2,000	.....		36,570	32,000	.....	
Steam-boiler inspection ...	15,371	17,000	6,902	7,582	14,484	.....	.....		17,772	17,000	17,000	
Municipal Police	31,583	43,500	16,205	18,037	34,242	.....	9,637		33,863	33,863	33,863	
Village Police	1,21,696	1,13,000	65,499	58,228	1,23,727	66,000	.....		1,74,624	1,79,000	1,75,000	
State Railway Police ...	13,081	39,000	12,272	6,900	19,172	3,000	.....		43,750	42,000	42,000	
Refunds	3,528	6,000	1,904	870	2,774	.....	3,000		.....	3,000	3,000	
Add for rounding	.....	.....	.....	.....	.....	137	.....		.....	137	.....	
Total Expenditure ...	47,94,535	46,84,000	25,31,589	23,29,429	48,61,018	1,34,000	.....		49,51,300	48,18,000	46,95,000	
Deduct—Transferred to Civil Furlough Allowance	.....	2,000	.....	.....	.....	.....	.....		.....	2,000	2,000	
Grand Total ...	47,94,535	46,82,000	25,31,589	23,29,429	48,61,018	1,34,000	.....	46,82,000	49,51,300	48,16,000	46,93,000	

XVI—Police.

Heads of Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by departmental officer.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.												
Recoveries on account of village police	92,502	1,00,000	48,780	48,662	97,442	59,000	.....		1,59,560	1,59,000	1,59,000	Based on local estimates: receipts (Rs. 58,200) and charges (Rs. 58,200 in Manbhoom, hitherto shown under deposits, are now brought here: there is an increase in number of chowkidars in Lohardugga.
Police supplied to public departments, private companies, and persons...	13,954	15,000	6,572	7,651	14,223	.....	1,000		12,500	14,000	15,000	Based on actuals: a corresponding provision in charge side.
Contingent charges of Ditto ditto ...	391	1,000	154	132	286	.....	500		1,000	500	500	Reduced on actuals.
Total ...	14,345	16,000	6,726	7,783	14,509	.....	1,500		13,500	14,500	15,500	
Other Receipts.												
Police clothing receipts ...	57,326	50,000	40,146	22,067	62,213	8,000	.....		52,138	58,000	58,000	Increased on actuals.
Fees, fines, and forfeitures	1,454	1,500	904	1,278	2,182	1,000	.....		3,804	2,500	2,500	Ditto ditto.
Cash receipts under Arms Act	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Recoveries from Chittagong Frontier Police ...	15,311	16,000	7,674	7,980	15,654	.....	.....		15,446	16,000	16,000	No change.
Superannuation receipts ...	2,701	4,000	1,222	1,550	2,772	.....	1,000		5,000	3,000	3,500	Reduced on actuals.
Miscellaneous...	10,750	17,500	2,745	7,777	10,522	.....	3,500		16,340	14,000	14,000	Ditto ditto.
Total ...	87,542	89,000	52,691	40,652	93,343	9,000	4,500		92,728	93,000	94,000	
Cattle-trespass Fines (pounds).												
Fees on stray cattle ...	4,16,398	4,20,000	2,19,225	2,00,484	4,19,709	.....	.....		4,05,034	4,20,000	.....	
Sale proceeds of unclaimed stay cattle	41,520	40,500	29,282	21,981	51,263	4,000	.....		52,604	44,500	.....	Increased on actuals.
Miscellaneous	59	500	38	466	504	.....	.....		723	500	.....	
Total ...	4,57,977	4,61,000	2,48,545	2,22,931	4,71,476	4,000	.....		4,58,361	4,65,000	.....	
Steam-boiler Inspection.												
Fees for examination of steam-boilers	38,259	40,000	17,520	21,183	38,703	.....	.....		40,200	40,000	24,000	Ascertained by Commissioner.
Grand Total ...	6,90,625	7,06,000	3,74,262	3,41,211	7,15,473	72,000	6,000		7,64,349	7,72,000	2,92,500	

Note.—I have not taken into account the probable changes due to the introduction of the Local Self-Government Act, under which probably much of the receipts and charges under pounds will be transferred to the management of local bodies.

GRANT 20.—POLICE.

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by departmental officer.	Revised by Accountant-General.	Passed by Government.	Remarks. Men.	Cost.	Buildings.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
		CHARGES.														
		PRESIDENCY POLICE.														
		Establishment.													Rs.	
														8	804	Stamp Office.
														18	1,884	Customs House.
														7	708	Ordnance Department.
														15	1,524	Executive Commissariat Department.
														77	10,116	Mint.
														22	2,340	Clothing Agency.
														57	11,052	Kidderpore Dock-yard.
														24	2,604	Cossipore Foundry.
														29	5,187	Government House.
10	10	Guards for lock-up ...	1,440	1,216	720	840	1,560				1,216	1,216	1,216	45	1,684	Government House temporary.
		Guards for public buildings	57,360	52,128	29,186	30,488	59,674		225		51,903	51,903	51,903	7	708	Telegraph Department.
														4	396	Mathematical Instrument Department.
														14	1,500	Paper Currency Department.
														3	3,600	High Court.
														24	4,308	Fort William.
														14	1,728	Special guards.
														1	1,200	Sailors' Home.
														7	560	Belvedere.
														376	51,903	Establishment reduced by six constables
		Salt Police ...	3,593	4,336	2,048	2,050	4,098				4,336	4,336	4,336			At suburban and other salt pass stations four sub-inspectors, one head-constable, two corporals, 17 constables and four boatmen.
		Total Establishment ...	62,393	57,680	31,954	33,378	65,332		225		57,455	57,455	57,455			
		Supplies.														
		Clothing	2,599	3,000	2,599	160	2,759	500			3,500	3,500	3,500			The second year's supply of great-coats and pugries is provided for.
		Contingent charges.														
		Escort charges	1,494	1,600	1,086	.....	1,086				1,600	1,600	1,600			
		Dead-house expenses ...	446	400	221	200	421				400	400	400			
		Conveyance allowance ...	.....	300	.....	.....	.....				300	300	300			
		Rent	80	600	80	.....	80				600	600	600			*Vide* Bengal Government No. 384, dated 26th January 1885.
		Rewards	500	300	.....	.....	.....				300	300	300			
		Petty construction and repairs	.....	.....	.....	2	2				.....	.....	.....			
		Other miscellaneous ...	596	500	258	65	323				500	500	500			
		Good-conduct allowance ...	.....	360	.....	.....	.....				360	360	360			
		Total Contingencies ...	3,116	4,060	1,645	267	1,912				4,060	4,060	4,060			
		Government contribution.														
		Calcutta Municipal Police	1,05,402	1,02,727	35,698	68,485	1,04,183		538		1,02,189	1,02,189*	1,01,489			* Commissioner of Police explains this figure thus— Rs. Amount of Calcutta Police charges ... ... 4,66,865 Add cost of collecting police rate ... 4,00 4,70,865 Rs. Estimate of receipts for 1887-88 74,109 Less sale proceeds of unclaimed property and surplus from additional constables, &c. ... 9,000 62,109 4,08,756 ½ of this 1,02,189
		River police	9,836	9,836	9,836	9,836	19,672				9,836	9,836†	9,836			† Is ⅓th share of Rs. 39,344, total estimated cost of River Police: ⅔ths are paid by Port Commissioners seven officers, 57 men and 110 boatmen and crew of steam-launch.
		Suburban Police	1,10,973	1,15,309	34,306	76,872	1,11,178				1,15,235	1,15,309‡	1,15,235			‡ Is ⅔ths of Rs. 1,61,646 (less Rs 8,000 on account of receipts), the entire cost of Suburban Police.
		Total Contribution ...	2,26,211	2,27,872	79,840	1,55,193	2,35,033		538		2,27,260	2,27,334	2,26,510			
		Deduct—Probable savings		2,92,612	.....	.....	.....		763		2,92,275	2,92,349	2,91,525			
				1,112	.....	.....	.....		763		1,025	349	525			
		Total Presidency Police ...	2,04,319	2,91,500	1,16,038	1,88,998	3,05,036	500			2,91,250	2,92,000	2,91,000			

GRANT 20—POLICE—*continued.*

Numbers 1886-87	Numbers 1887-88	Heads and Items	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Departmental officer.	Revised by Accountant-General.	Passed by Government.	Remarks.
		SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.												
3	3	Inspector and Deputy Inspector-General	57,365	66,000	26,979	31,282	58,261	.....	.....		66,000	66,000	66,000	
1	1	Personal Assistant ...	7,313	7,200	4,313	4,200	8,513	.....	.....		7,200	7,200	7,200	
			.....	73,200	.....	.....	.....	.....	.....		73,200	73,200	73,200	
		Deduct—Civil annuity ...	.....	1,200	.....	.....	.....	.....	.....		1,200	1,200	1,200	
			64,678	72,000	31,292	35,482	66,774	.....	.....		72,000	72,000	72,000	
		Establishment.												
41	41	Clerks and servants ...	33,352	33,624	16,825	20,647	37,472	768	.....		34,392	34,392	34,392	Increase due to annual increment.
		Temporary establishment	498	450	92	353	445	.....	.....		450	450	450	
			33,850	34,074	16,917	21,000	37,917	768	.....		34,842	34,842	34,842	
		Contingent charges.												
		Contract contingencies, ordinary	3,727	4,500	1,706	2,031	3,737	.....	.....		4,500	4,500	4,500	As fixed by Government.
		Contract contingencies, extraordinary	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
		Other miscellaneous charges	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
		Books and publication ...	14	.....	.....	.....	.....	.....	.....		.....	.....	.....	
		Travelling expenses ...	6,349	6,000	3,455	3,091	6,546	500	.....		6,000	6,500	6,500	Based on actuals.
			.....	1,16,574	.....	.....	.....	1,268	.....		1,17,342	1,17,842	1,17,842	
		Deduct—Probable savings	.....	1,574	.....	.....	.....	268	.....		.....	1,842	1,842	
		Total Superintendence ...	1,08,618	1,15,000	53,370	61,604	1,14,974	1,000	.....		1,17,342	1,16,000	1,16,000	
		DISTRICT EXECUTIVE FORCE.												
		Salaries.												
43	43	District Superintendents	4,71,883	3,61,800	2,39,533	2,40,752	4,80,285	.....	1,200		3,60,600	3,60,600	3,60,600	Pay of District Superintendents with local allowances in 24-Pergunnahs and Chittagong Hill Tracts.
34	34	Assistant Superintendents		1,23,600							1,23,600	1,23,600	1,23,600	Pay of 29 Assistant District Superintendents, Rs. 1,20,600; five probationary Assistant Superintendents, Rs. 3,000; plus local allowance to Assistant District Superintendent, 24-Pergunnahs.
			4,71,883	4,85,400	2,39,533	2,40,752	4,80,285	.....	1,200		4,84,200	4,84,200	4,84,200	
		Establishment.												
		Hospital establishment ...	1,15,625	16,734	57,970	60,863	1,18,833	516			17,250	17,250	17,250	Increase due to annual increments; one extra sweeper in Bengal Government No. 1747, dated 13th April 1886, in Sonthal Pergunnahs.
		Clerks and servants ...		1,03,583				1,326			1,04,909	1,04,909	1,04,909	
		Fixed boat establishment...	62,658	65,000	31,805	31,450	63,255	.....	3,000		71,871	62,000	62,000	Rs. 3,000 reduced on account of establishment in Orissa salt now transferred to Madras; in Balasore Rs. 1,716, Pooree Rs. 324, and Cuttack Rs. 960.
		Temporary establishment...	11		11		11	.....			.....	.....	.....	
		Improvement of Police Hospital	.....		.....		.....	2,000			2,000	2,000	2,000	This, if sanctioned, should be retained.
			1,78,294	1,85,317	89,786	92,313	1,82,099	3,842	3,000		1,96,030	1,86,159	1,86,159	

216

GRANT 20.—POLICE—*continued.*

Heads and Items.	Number 1886-87.	Number 1887-88.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by departmental officer.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
POLICE FORCE.														
Salaries.														
Inspectors	156	156	8,47,470	2,95,800	4,26,042	4,34,736	8,60,778	.....	.....		2,95,800	2,95,800	2,95,800	
Sub-Inspectors	897	892		5,85,960				.....	3,960		5,85,960	5,82,000*	5,82,000	* Rs. 3,960, representing cost of six Salt Sub-Inspectors in Orissa, deducted.
Head constables and constables	2,358 / 19,089	2,317 / 18,651	18,23,512	18,75,914	9,03,420	9,15,314	18,18,734	.....	33,687		18,51,765	18,42,227†	18,42,227	† Decrease explained in Appendix A. To this estimate has been added Rs. 756, Rs. 1,909, Rs. 821, Rs. 139, and Rs. 150 sanctioned in Bengal Government Nos. 2707J, 1525J—D, 1212J—D, 3483J—D, and 3431J—D, dated 17th August, 30th September, 14th September, 29th November, and 25th November 1886, respectively, and reduced Rs. 3,603, and Rs. 8,660 representing cost of 29 head-constables and 116 constables transferred to Madras and Rs. 150 under Bengal Government No. 3431 J—D, dated 25th November 1886.
Batta allowance to constables			.....	15,000	.....	.....	.....	.....	.....		15,000	15,000	15,000	
Good-conduct money ...			17,831	20,000	9,599	9,722	19,321	.....	.....		21,622	20,000‡	21,622	‡ Provided for up to 10 per cent. of the force.
European constables ...			3,342	3,120	1,441	1,133	2,574	.....	.....		3,120	3,120	3,120	
Mounted ditto ...			9,452	9,492	4,696	4,793	9,489	.....	.....		9,492	9,492	9,492	
			27,01,607	28,05,286	13,45,198	13,65,698	27,10,896	.....	37,647		27,82,759	27,67,639	27,69,261	
Extra Police for Salt Preventive Establishment ...			.....	24,395	.....	.....	.....	.....	24,395		.....	.....	.....	Transfereed to Madras.
			.....	35,00,398	.....	.....	.....	3,842	66,242		.....	34,37,998	34,39,620	
Deduct probable savings...			.....	2,17,098	.....	.....	.....	.....	1,42,888		.....	74,210	1,60,000	
			33,51,784	32,83,300	16,74,517	16,98,763	33,73,280	3,842	—76,646		34,62,989	33,63,788	32,79,620	
Contingent charges.														
Contract contingencies (ordinary)			2,04,058	1,98,200	1,17,090	83,904	2,00,994	.....	1,200		1,97,000	1,97,000	1,97,000	Difference provided for under Stationery.
Contract contingencies (extraordinary)			2,97,674	2,50,000	2,49,349	51,889	3,01,238	.....	.....		2,50,000	2,50,000	2,50,000	As fixed by Government.
Medical stores			718	500	718	15	733	200	.....		500	700	500	
Ordnance stores			41,864	12,000	29,414	21,805	51,219	.....	.....		12,000	12,000	12,000	
Compensation for lands ...			.....	.....	.....	.....	.....	2,212	.....		.....	2,212	.....	Provision made with reference to Board's letter No. 1224A, dated 22nd November 1886.
			5,44,314	4,60,700	3,96,571	1,57,613	5,54,184	2,412	1,200		4,59,500	4,59,700 / 2,212	4,59,500	
Travelling expenses ...			92,231	1,00,000	48,449	41,650	90,099	.....	12,700		87,416	87,300	87,300	
Total District Executive Force			39,88,329	38,44,000	21,19,537	18,98,026	40,17,563	6,254	—62,746		40,09,905	39,13,000	38,26,420	
								69,000						
SPECIAL POLICE.														
FRONTIER POLICE, CHITTAGONG.														
Police Force.														
Subadars, Major, Subadars, Jemadars and Havildars ...	51	51	18,589	19,780	9,486	7,863	17,349	.....	.....		19,780	19,780	19,780	
Naiks, Buglers and Privates ..	596	596	65,076	69,575	31,182	34,277	65,459	.....	.....		69,575	69,575	69,575	
Establishment of scouts			.....	570	.....	.....	.....	.....	.....		570	570	570	
			83,665	89,925	40,668	42,140	82,808	.....	.....		89,925	89,925	89,925	

GRANT 20.—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by departmental officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SPECIAL POLICE—*concld.*												
FRONTIER POLICE, CHITTAGONG—*contd.*												
Establishment												
Native doctors, clerks, and servant	3,025	2,448	1,472	1,606	3,078	2	.....		2,450	2,450	3,000	
Commissariat establishment	1,718	1,860	854	874	1,728	.....	.....		1,860	1,860	1,860	
Dák establishment ...	3,002	4,320	1,434	1,462	2,896	.....	.....		4,320	4,320	3,000	
Land Transport depôt ...	1,896	2,160	1,047	2,181	3,228	.....	288		1,872	1,872	1,872	
Fixed boat establishment ..	745	900	450	450	900	.....	.....		900	900	900	
Hospital establishment ...	.....	240	.....	.....	.....	.....	240		.....	.....	240	
Coolie corps	.....	19,200	.....	.....	.....	.....	.....		19,200	19,200	19,200	*Vide* Bengal Government No. 2054, dated 12th December 1885.
	10,386	31,128	5,257	6,573	11,830	2	528		30,602	30,602	30,072	
Good-conduct money ...	539	660	249	270	519	.....	.....		660	660	660	
Contingent Charges.												
Contract contingency (ordinary)	17,865	22,600	12,471	4,353	16,824	.....	4,200		18,376	18,400	18,400	Reduced to Rs. 9,640 for 1886-87 by Bengal Government 28th August 1886. Provision taken should be settled now, *vide* Commissioner's letter to Government, No. 374, dated 16th November 1886.
Contract contingency (extraordinary)	53,754	56,700	49,418	11,365	60,783	.....	.....		50,093	56,700	56,700	
Purchase of boats	.....	.....	...	.....	...	.....	.....		5,190	.....	5,190	
Ditto of boats	.....	778	.....	1,855	1,855	.....	.....		778	778	778	
Ditto of elephants and mules	.....	.....	.....	.....	.....	.....	.....		4,000	.....	.....	Explained as value of two elephants required to complete sanctioned numbers (not sanctioned), but is omitted as fully provided for above.
Ordnance stores	4,635	1,500	4,591	2,071	6,662	.....	.....		1,500	1,500	1,500	
Recruiting expenses ...	.....	.....	...	.....	.....	1,000	.....		1,000	1,000	1,000	
Medical stores	132	200	132	.....	132	.....	.....		200	200	200	*Vide* Bengal Government No. 2492, dated 4th August 1886.
Petty construction (above Rs. 100)	5,128	10,000	5,005	.....	5,005	.....	2,000		8,000	8,000	8,000	
	84,314	91,778	71,617	19,644	91,261	1,000	6,200		89,137	86,578	86,768	
Travelling expenses ...	605	2,000	133	52	185	1,000	.....		3,400	3,000	1,000	
SPECIAL POLICE UNDER SECTIONS 13 TO 15 OF ACT V OF 1861.												
Cost of police guards supplied to private individuals and corporate bodies	10,200	10,000	7,641	7,159	14,800	4,000	.....		12,500	14,000	15,000	Corresponding provision on receipt side.
	.....	2,25,491	.....	.....	.....	6,002	6,728		.....	2,24,765	2,23,425	
Deduct probable savings ...	.....	40,491	.....	.....	.....	.....	5,726		.....	34,765	32,708	
Total Special Police ...	1,89,909	1,85,000	1,25,565	75,838	2,01,403	6,002	1,002		2,26,224	1,90,000	1,90,717	
						5,000						
CATTLE POUNDS.												
Clerks, pound-keepers' and servants	21,617	25,615	10,738	11,018	21,756	674	.....		27,081	26,289	.....	Increase in Cuttack and Chumparun for new pounds against decrease due to farm in Nuddea.
Contingent Charges.												
Service postage stamps	211	300	124	107	231	11	.....		558	311	.....	
Ground-rent	114	247	68	10	78	.....	5		242	242	.....	
Petty construction and repairs	5,216	7,000	2,824	1,745	4,571	158	.....		7,652	7,158	.....	For construction of new pounds in Cuttack and Chumparun, and repairs in Cuttack due to cyclone.
Other miscellaneous charges	717	1,000	315	466	781	.....	.....		1,037	1,000	.....	
Contribution from pounds to municipalities	226	...	226	.....	226	.....	.....		.....	.....	.....	
	.....	34,162	.....	.....	.....	843	5		36,570	35,000	.....	
Deduct probable savings ...	.....	4,162	.....	.....	.....	.....	1,162		.....	3,000	.....	
Total ...	28,101	30,000	14,297	13,346	27,643	843	—1,157		36,570	32,000	.....	
						2,000						
STEAM-BOILER INSPECTION ESTABLISHMENT.												
Engineer Inspector... ...	10,643	13,368	5,032	5,644	10,676	.....	.....		11,400	11,400	11,400	
Clerks and servants ...									1,968	1,968	1,968	
Fees to Commissioners ..	1,120	1,040	480	560	1,040	.....	.....		1,040	1,040	1,040	
Office and ground-rent ...	240	420	120	120	240	.....	.....		420	420	420	
Office expenses and miscellaneous	1,178	744	255	334	589	.....	.....		744	744	744	
Travelling expenses ...	2,190	2,000	1,015	924	1,939	200	.....		2,200	2,200	2,200	
	.....	17,572	6,902	7,582	14,484	200	.....		.....	17,772	17,772	
Deduct probable savings ...	.....	572	.....	.....	.....	200	.....		.....	772	772	
	15,371	17,000	6,902	7,582	14,484	.....	.....		17,772	17,000	17,000	
MUNICIPAL POLICE.												
Government contribution...	31,553	43,500	16,205	18,037	34,242	.....	9,637		33,863	33,863	33,863	Sanctioned in Bengal Government No. 378J—D, dated 20th May 1886.

GRANT 20—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by departmental officer.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
VILLAGE POLICE.												
Chowkidars	1,09,670	1,05,000	57,555	53,136	1,10,691	62,000	.....		1,66,624	1,67,000	1,67,000	Increase due to transfer of receipts and charges in Manbhoom here and a few chowkidars in Lohardugga.
Contingencies	12,026	8,000	7,944	5,092	13,036	4,000	.....		8,000	12,000	8,000	
	1,21,696	1,13,000	65,499	58,228	1,23,727	66,000	.....		1,74,624	1,79,000	1,75,000	
RAILWAY POLICE.												
NORTHERN BENGAL STATE RAILWAY.												
NUMBERS. 1886-87. 1887-88.												
1 Assistant Inspector-General ...	.....	5,851	.....	.....	.....	.....	713		5,138	5,138	5,138	Porportionate pay of Assistant Inspector-General and his establishment sanctioned in Bengal Government No. 65J—D, dated 29th April 1886.
4 Inspectors and Sub-Inspectors ...	1,532	4,680	1,532	2,323	3,855	.....	.....		4,680	4,680	4,680	
49 Head constables and constables...	1,825	5,401	1,825	2,801	4,626	.....	.....		5,401	5,401	5,401	
Clerks and servants ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Clothing and great-coats ...	.....	392	.....	.....	.....	83	.....		475	475	475	As provided by Inspector-General.
Good-conduct money ...	.....	48	.....	.....	.....	.....	.....		48	48	48	
Office expenses and miscellaneous	.....	1,024	.....	.....	.....	.....	240		784	784	784	
Travelling allowances ...	53	.....	53	229	282	240	.....		240	240	240	
	3,410	17,396	3,410	5,353	8,763	323	953		16,766	16,766	16,766	
						630						
NULHATI STATE RAILWAY.												
Assistant Inspector-General	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Inspectors and Sub-Inspectors	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Head-constables and constables	152	419	152	237	389	.....	.....		419	419	419	As provided by Inspector-General.
Clerks and servants ...	19	.....	19	.....	19	.....	.....		.....	.....	.....	
Good-conduct money ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Clothing allowance ...	.....	24	.....	.....	.....	.....	24		.....	.....	.....	
Office expenses	.....	.....	.....	8	8	.....	.....		.....	.....	.....	
Miscellaneous	18	43	18	.....	18	.....	43		.....	.....	.....	
Travelling allowances ...	.....	.....	.....	6	6	67	.....		67	67	67	
	189	486	189	251	440	67	67		486	486	486	
TIRHOOT STATE RAILWAY.												
NUMBERS. 1886-87. 1887-88.												
1 Assistant Inspector-General ...	.....	4,800	.....	.....	.....	.....	.....		4,800	4,800	4,800	
3 Inspectors and Sub-Inspectors...	1,040	3,120	1,040	.....	1,040	600	.....		3,720	3,720	3,720	Increase sanctioned in Bengal Government No. 1570J, dated 1st April 1886, and No. 69J—D, dated 12th June 1886.
59 Head constables and constables...	1,101	3,695	1,101	33	1,134	3,045	.....		6,740	6,740	6,740	Increase sanctioned in Bengal Government No. 259J, dated 12th May 1886.
4 Clerks and servants ...	258	1,404	258	363	621	.....	180		1,224	1,224	1,224	Ditto ditto.
Good-conduct money ...	1	24	1	.....	1	24	.....		48	48	48	
Clothing allowance ...	.....	264	.....	.....	.....	.....	264		.....	.....	.....	
Office expenses	225	1,172	225	32	257	1,429	.....		1,529	1,529	1,529	As provided by the Inspector-General.
Miscellaneous	601		601	67	668				1,072	1,072	1,072	
House-rent	.....	600	.....	.....	.....	.....	600		.....	.....	.....	
Travelling allowance ...	178	600	178	43	221	.....	400		600	200	200	Based on actuals.
Service postage stamps ...	10	.....	10	15	25	.....	.....		.....	.....	.....	
	3,414	15,679	3,414	553	3,967	5,098	1,444		19,733	19,333	19,333	
						3,654						

219

GRANT 20.—POLICE—*concluded.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by departmental officer.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DACCA AND MYMENSINGH RAILWAY.												
Assistant Inspector-General	.....	3,689	.....	255	255	.....	.....		1,570	1,570	1,570	*Vide* Bengal Government No. 65J—D, dated 29th April 1886.
Inspectors and Sub-Inspectors			.....	488	488	.....	.....		960	960	960	
Head-constables and constables			.....	.....	.....	.....	.....		2,183	2,183	2,183	
Clerks and servants ...			.....						.....	.....	.....	
Good-conduct money ...									12	12	12	
Miscellaneous									320	320	320	
Travelling allowances ...									.....	.....	.....	Ditto ditto.
Clothing and great-coat ...									184	152	152	
	.....	3,689	.....	743	743	1,508	.....		5,229	5,197	5,197	
DARJEELING AND HYMALAYAN RAILWAY.												
Government contribution of 50 per cent. towards the cost of the Railway Police	6,068	2,159	5,259	.....	5,259	.....	1,303		1,536	856	856	Only the proportionate pay of the Assistant Inspector-General and his establishment sanctioned in Bengal Government No. 65J—D, dated 29th April 1886, retained.
	.....	39,409	.....	.....	.....	.....	.....		.....	42,638	42,638	The Police Force employed having been dispensed with in Bengal Government No. 106J—D, dated 3rd May 1886.
Deduct probable savings ...	.....	409	.....	.....	.....	229	.....		.....	638	638	
Total Railway Police ...	13,081	39,000	12,272	6,900	19,172	6,767	3,767		43,750	42,000	42,000	
						3,000						
REFUNDS.												
Police	3,528	6,000	1,904	870	2,774	.....	3,000		.....	3,000	3,000	

APPENDIX A.

Memorandum of Increase in Establishment since last Budget.

In what districts.	No.	Rank.	Pay. Rs. A. P.	Authority.
		Sub-Inspectors.		
Rungpore	1	3rd grade Sub-Inspector ...	720 0 0	*Vide* paragraph 397 of the *Police Gazette*, dated the 14th March 1886.
Chittagong	1	4th ditto ditto	600 0 0	Ditto ditto.
Durbhunga	1	4th ditto ditto	600 0 0	Government order No. 2703J, dated the 17th August 1886.
Ditto	1	5th ditto ditto	360 0 0	
	4	Total ...	2,280 0 0	
		Head Constables.		
Burdwan	1	3rd grade Head-constable ...	174 6 0	Government order No. 1478J, dated the 26th March 1886.
Rungpore	1	4th ditto ditto ...	116 4 0	Inspector-General's No. 2594, dated 13th March 1886.
Bogra	1	3rd ditto ditto ...	174 6 0	*Vide* paragraph 385 of the *Police Gazette*, dated 27th August 1886.
Darjeeling	1	2nd ditto ditto ...	232 8 0	Ditto ditto.
Ditto	1	3rd ditto ditto ..	174 6 0	Government order No. 105J—D, dated 3rd May 1886.
Mymensing	1	1st ditto ditto ...	300 0 0	Government order No. 237J, dated 11th May 1886.
Ditto	1	2nd ditto ditto ...	232 8 0	Ditto ditto.
Ditto	1	3rd ditto ditto ...	174 6 0	Ditto ditto.
Ditto	1	4th ditto ditto ...	116 4 0	Government order No. 174T—M, dated 9th September 1886.
Mozufferpore	1	4th ditto ditto ...	116 4 0	Government order No. 3353, dated 4th December 1885.
Ditto	1	4th ditto ditto ...	116 4 0	Inspector-General's No. 2596, dated 13th March 1886.
	11		1,927 8 0	
		Constables.		
Burdwan	1	1st grade Constable	104 10 0	Government order No. 1478J, dated the 26th March 1886.
Ditto	4	2nd grade constables	372 0 0	
Ditto	8	3rd ditto	651 0 0	
Ditto	8	4th ditto	558 0 0	
Rungpore	14	3rd ditto	1,139 4 0	Inspector-General's No. 2594, dated 13th March 1886.
Darjeeling	4	1st ditto	418 8 0	Government order No. 105J—D, dated 3rd May 1886.
Ditto	4	2nd ditto	372 0 0	
Mymensing	10	4th ditto	697 8 0	Government order No. 174T—M, dated 9th September 1886.
Mozufferpore	6	4th ditto	418 8 0	Inspector-General's No. 2596, dated 13th March 1886.
Durbunga	4	3rd ditto	325 8 0	At first through an oversight this force was ordered to be reduced, *vide* Inspector-General's No. 10866, dated the 25th September 1885, but afterwards this order was cancelled, *vide* Inspector-General's No. 12684, dated the 1st December 1885, as these men were supplied for railway duty from the sanctioned strength of the district force.
	63	Total ..	5,056 14 0	

Memorandum of Decrease in Establishments since last Budget.

			Rs. A. P.	
		Sub-Inspectors.		
Rungpore	1	4th grade Sub-Inspector ...	600 0 0	*Vide* paragraph 397 of the *Police Gazette*, dated 14th March 1886.
Chittagong	1	3rd ditto ditto ..	720 0 0	Ditto ditto.
Durbhunga	1	1st ditto ditto ...	960 0 0	Government order No. 2703J, dated 17th August 1886.
Total ...	3	Total ..	2,280 0 0	
		Head-constables.		
Bankoora	2	4th grade Head-constables ...	232 8 0	Government order No. 1727J, dated 13th April 1886.
Hooghly	3	4th ditto ditto ...	348 12 0	Ditto ditto.
24-Pergunnahs... ...	1	3rd grade Head-constables ...	174 6 0	Ditto ditto.
Jessore	1	4th ditto ditto ...	116 4 0	Ditto ditto.
Bogra	1	2nd ditto ditto	232 8 0	*Vide* paragraph 385 of the *Police Gazette*, dated the 27th August 1886.
Darjeeling	1	3rd ditto ditto ..	174 6 0	Ditto ditto.
Dacca	2	4th grade Head-constables ...	232 8 0	Government order No. 1727J, dated 13th April 1886.
Backergunge	2	4th ditto ditto ..	232 8 0	Ditto ditto.
Patna	7	4th ditto ditto ...	813 12 0	Ditto ditto.
Gya	3	4th ditto ditto	348 12 0	Ditto ditto.
Durbhunga	1	4th grade Head-constables	116 4 0	Abolition of the guard supplied to the Executive Engineer, Tirhoot State Railway—*vide* D. S. S. No. 849, dated the 25th May 1886.
Monghyr	1	4th ditto ditto ..	116 4 0	Government order No. 1727J, dated 13th April 1886.
Manbhoom	1	4th ditto ditto ...	116 4 0	Ditto ditto.
Total ...	26	Total ...	3,255 0 0	
		Constables.		
Bankoora	20	4th grade constables ...	1,395 0 0	Government order No. 1727J, dated the 13th April 1886.
	6	Chowkidars	232 12 0	
Hooghly	44	4th grade constables ...	3,069 0 0	Ditto ditto.
24-Pergunnahs ...	8	3rd ditto	651 0 0	Ditto ditto.
Nuddea	4	4th ditto	279 0 0	Ditto ditto.
Ditto	10	4th ditto	697 8 0	Government order No. 237J—D, dated 11th May 1886.
Jessore	6	4th ditto	418 8 0	Government order No. 1727J, dated 13th April 1886.
Dacca	35	4th ditto ...	2,441 4 0	Ditto ditto.
Backergunge	26	4th ditto	1,813 8 0	Ditto ditto.
Patna	73	4th ditto	5,091 12 0	Ditto ditto.
Gya	77	4th ditto	5,370 12 0	Ditto ditto.
Shahabad	12	4th ditto	837 0 0	Ditto ditto.
Mozufferpore	11	4th ditto	767 4 0	Ditto ditto.
Durbhunga	1	3rd grade constable	81 6 0	Abolition of the guard supplied to the Executive Engineer, Tirhoot State Railway—*vide* D. S. S. No. 849, dated 25th May 1886.
	3	4th grade constables	209 4 0	
Purneah	10	4th ditto	697 8 0	Government order No. 1727J, dated 13th April 1886.
Monghyr	10	4th ditto	697 8 0	Ditto ditto.
Lohardugga	6	4th ditto	414 8 0	Ditto ditto.
Palamow	21	4th ditto	1,464 12 0	Ditto ditto.
Manbhoom	18	4th ditto	1,255 8 0	Ditto ditto.
Total ...	401		27,878 10 0	

W LeB.—Reg. No. 15275C—190—25-2-87

FINANCE.

CALCUTTA, THE 24TH FEBRUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1954C, dated the 23rd December 1886, submitting the estimates of receipts and expenditure of the Police Department for 1887-88.

The revised estimate of receipts and expenditure for the current year are the same as the budget estimates, viz., Rs. 7,06,000 and Rs. 46,82,000 respectively. These are accepted.

RECEIPTS.

2. *Recoveries on account of Village Police.*—The budget estimate is placed at Rs. 1,59,000, against Rs. 1,00,000, the sanctioned estimate for the current year. This increase is mainly due to the inclusion of certain charges in Manbhoom and Lohardugga, which were formerly shown under the head of Deposits. There are corresponding charges, so that the increase is nominal only. The estimate is passed.

3. *Police supplied to Public Departments and private individuals.*—Under this head the Inspector-General of Police estimates Rs. 13,500, and the Accountant-General Rs. 14,500, against Rs. 16,000, the sanctioned estimate for 1886-87. But looking to the actuals for 1884-85 and 1885-86, the above figures seem to be low; they are therefore raised to Rs. 15,500. This amount includes Rs. 500 for contingent charges.

4. *Cattle-trespass fines (pounds).*—It has been determined to introduce the Local Self-Government Act in almost all the districts of Bengal from the beginning of 1887-88. All receipts from pounds have therefore been omitted in the estimates.

5. *Steam-boiler inspection fees.*—The Inspector-General of Police estimates Rs. 40,200, and the Accountant-General Rs. 40,000, as receipts under this head. The sanctioned estimate for 1886-87 was Rs. 40,000. As, however, the Lieutenant-Governor has reduced the scale of fees for inspection of boilers, the estimate is reduced to Rs. 24,000.

6. *Other receipts.*—Under the sub-head "Superannuations," the Inspector-General estimates Rs. 5,000, and the Accountant-General Rs. 3,000. The Accountant-General's estimate is raised by Rs. 500.

7. The Accountant-General's estimates under the remaining heads of receipts for 1887-88 are accepted. In accordance to the foregoing remarks, the total estimated receipts of the Police Department for 1887-88 will stand at Rs. 2,92,500.

EXPENDITURE.

8. The following table shows the departmental and Accountant-General's estimates for 1887-88, and the sanctioned grant for 1886-87 :—

	Local estimates, 1887-88.	Accountant-General's estimates, 1887-88.	Sanctioned grant, 1886-87.
	Rs.	Rs.	Rs.
Presidency Police	2,91,250	2,92,000	2,91,500
Superintendence	1,17,342	1,16,000	1,15,000
District Executive Force	40,09,905	39,13,000	38,41,000
Special Police	2,26,224	1,90,000	1,85,000
Cattle-pounds	36,570	32,000	30,000
Steam-boiler inspection	17,772	17,000	17,000
Municipal Police	33,863	33,863	43,500
Village Police	1,74,624	1,79,000	1,13,000
State Railway Police	43,750	42,000	39,000
Refunds	.....	3,000	6,000
Add for rounding	.....	137	.....
Total ...	49,51,300	48,18,000	46,84,000
Deduct—Transferred to Civil Furlough Allowances	.....	2,000	2,000
	49,51,300	48,16,000	46,82,000

9. *Presidency Police.*—Under this head the estimate of the Inspector-General of Police stands at Rs. 2,91,250, and that of the Accountant-General at Rs. 2,92,000, against Rs. 2,91,500, the sanctioned grant for 1887-88. Under the sub-head "Calcutta Police," the Accountant-General estimates Rs. 1,02,189. This seems to be a mistake in the calculation of the figures submitted by the Accountant-General, as will be seen from the following :—

		Rs.
Amount of Calcutta Police charges for 1887-88 ...		4,66,865
Add cost of collecting police-rate		4,000
		4,70,865
	Rs.	
Estimate of receipts	74,109	
Deduct sale proceeds of unclaimed property and surplus of additional constables' fund ...	9,000	
		65,109
		4,05,756
One-fourth of this sum amounts to ...		1,01,439

There is similarly a mistake in the Accountant-General's estimates of the Suburban Police. Looking to the actuals under the Calcutta and Suburban Police for the past two years, the estimate is reduced to Rs. 2,91,000.

10. *Superintendence.*—Under this head the Inspector-General of Police estimates the total expenditure for 1887-88 at Rs. 1,17,342, and the Accountant-General at Rs. 1,16,000, against Rs. 1,15,000, the sanctioned grant for 1886-87. There has been an increase of Rs. 768 over the sanctioned estimate under this head for the current year. The increase is due to annual increments. The Accountant-General's estimate is accepted.

11. *District Executive Force.*—Under this head the Inspector-General of Police estimates the total expenditure for 1887-88 at Rs. 40,09,905, and the Accountant-General at Rs. 39,13,000, against Rs. 38,44,000, the sanctioned grant for 1886-87. It will be seen that under this head there is a large increase in the estimates. This increase is wholly due to smaller estimates of probable savings. The deduction on this account was taken at Rs. 2,19,307 in 1885-86, and at Rs. 2,17,098 in 1886-87. But for the next year it has been placed at only Rs. 74,210. On comparing in detail the budget estimates for 1885-86 with the actuals, it is found that the savings amounted to Rs. 1,87,523 on a budget estimate of Rs. 33,20,000. Part of this was due to an unnecessary provision of Rs. 26,629 in that year for Salt Police, the whole of which was saved. Leaving this out of consideration (as no corresponding provision is made this year), the actual saving was Rs. 1,60,894. The probable saving is therefore increased to Rs. 1,60,000, or by Rs. 84,000. The estimate under this head is fixed at Rs. 38,26,420.

12. *Special Police.*—Under this head the local estimate was fixed at Rs. 2,26,224, and that of the Accountant-General at Rs. 1,90,000, against Rs. 1,85,000, the sanctioned estimate for 1886-87. Under the sub-head "Establishment," the Accountant-General's estimate of Rs. 2,450 for native doctor, clerks, and servants has been raised to Rs. 3,000, as it was found that the actuals for the last three years exceeded the estimates. An addition of Rs. 240 has been made for hospital establishment. A reduction has been effected in the Accountant-General's estimate for dâk establishment from Rs. 4,320 to Rs. 3,000. The local authorities estimated Rs. 5,190 for the purchase of boots, which item has been omitted by the Accountant-General. In 1882 the Government of India, in the Military Department, sanctioned the biennial supply, on payment from the Army Clothing Agency, of 632 warm coats and 632 pairs of ammunition boots for the use of the Police in the Hill Tracts of Chittagong. The local authorities are right in providing for the purchase of boots, and their estimate is accepted. Under the sub-head "Petty construction," the Inspector-General and the Accountant-General have estimated Rs. 8,000. It was arranged in connection with the coolie corps that this grant, which had always stood at Rs. 5,000, should be reduced to Rs. 3,000. The estimate should accordingly stand at Rs. 3,000.

13. Under Travelling allowance, the Accountant-General estimates the expenditure at Rs. 3,000; but looking at the actuals for the past two years it is reduced to Rs. 1,000. The Accountant-General's estimate of Rs. 14,000 for cost of the police guards supplied to private individuals is raised to Rs. 15.000,

corresponding to the provision made on the receipt side minus Rs. 500 which represents contingent charges.

14. *Cattle-pounds.*—The Accountant-General's estimate of Rs. 32,000 under this head is omitted, as pounds will be made over to the District Boards under the Local Self-Government Act.

15. *Village Police.*—Under this head the Inspector-General of Police estimates the expenditure at Rs. 1,74,624, and the Accountant-General at Rs. 1,79,000, against Rs. 1,13,000, the sanctioned grant for 1886-87. The increase is mainly due to the inclusion of Rs. 68,000, being charges in Manbhoom and Lohardugga, which were formerly shown as a deposit. Under the sub-head "Contingencies," the Inspector-General of Police has taken Rs. 8,000 and the Accountant-General Rs. 12,000. The Accountant-General's figures appear to be too high. The Inspector-General's estimate under this sub-head is therefore accepted, and the total estimate under this head is fixed at Rs. 1,75,000.

16. In accordance with the foregoing figures, the total grant for the next year will be as follows:—

	Rs.
Presidency Police	2,91,000
Superintendence	1,16,000
District Executive Force	38,26,420
Special Police	1,90,717
Cattle-pounds	.....
Steam-boiler inspection	17,000
Municipal Police	33,863
Village Police	1,75,000
State Railway Police	42,000
Refunds	8,000
Total	46,95,000
Deduct—Transferred to Civil Furlough Allowance ...	2,000
	46,93,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Police; Commissioner of Police, Calcutta; Commissioners of the Presidency, Burdwan, and Chittagong Divisions; Accountant-General; and the Municipal and Judicial Departments, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

Nos. 865-72.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Government of Bengal.

CALCUTTA,
The 24th February 1887.

C. E. G.—Reg. No. 152203—190—25-2-87.

MARINE ESTIMATE, 1887-88.

No. 1910C, dated Calcutta, the 10th December 1886.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XVII.—MARINE.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Port Officer and others.	Revised by Accountant-General.	Passed by Government.	REMARKS.
Abstract of Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of vessels and stores	1,735	.....	1,735	.....	1,735	2,000	.....	2 000	2,000	2,000	2,000	On Port Officer's estimate.
Registration and other fees ...	26,858	27,000	13,970	12,368	26,338	.....	.....	27,000	27,120	27,000	27,000	See details.
Pilotage receipts	8,02,453	8,00,000	4,21,059	3,82,357	8,03,416	20,000	.....	8,23,000	8,10,000	8,20,000	8,20,000	Increase due to inclusion of Chittagong pilotage fees.
Miscellaneous	19,953	21,300	12,083	13,532	25,615	.....	1,300	20,300	19,000	20,000	20,150	See details.
Total receipts ...	8,50,999	8,48,300	4,48,847	4,08,257	8,57,104	22,000	1,300	8,72,300	8,58,120	8,69,000	8,69,150	
Deduct for rounding ...	.....	300	.....	.....	.....	.....	300	300	.....	.....	150	
	8,50,999	8,48,000	4,48,847	4,08,257	8,57,104	22,000	1,000	8,72,000	8,58,120	8,69,000	8,69,000	

GRANT 21.—MARINE.

Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Dockyards	22,187	23,414	14,721	.....	14,721	.....	6,464	23,000	16,950	16,950	16,950	Based on estimate of Port Officer.
Victualling of officers and men afloat	12,713	11,760	7,708	6,685	14,393	1,000	.....	13,000	12,760	12,760	12,760	Ditto ditto.
Purchase of marine stores and coal for the building, repair, and outfit of ships and vessels	54,132	41,114	39,626	6,490	46,116	12,696	.....	50,000	53,810	53,810	53,810	Ditto ditto.
Purchase and hire of ships and vessels	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,00,000	As at present arranged the charge will be Imperial.
Miscellaneous.												
Pilotage, pilot establishments, and vessels	6,12,320	5,93,954	3,23,272	3,03,878	6,27,150	37,046	.....	6,26,700	6,26 102	6,33,000	6,33,310	Includes for the first time charges on account of pilotage in Chittagong and Balasore.
Marine establishments, Provincial	61,427	64,285	29,974	32,135	62,109	115	.....	62,050	64,545	64,400*	60,990	* See details.
Subsidies to Steam-boat Companies	29,167	35,000	14,583	14,117	28,700	.....	.....	35,000	.....	35,000	45,000	Not disbursed by the Port Officer.
Other miscellaneous charges ...	33,936	36,093	21,655	16,217	37,872	.....	1,293	35,660	28,600	34,800	34,900	See details.
State yacht establishment ...	1,284	1,280	641	536	1,177	.....	.....	1,280	1,280	1,280	1,280	
Refunds	1,904	100	1,904	634	2,538	900	.....	800	.....	1,000	1,000	
	8,29,070	8,09,000	4,54,084	3,80,692	8,34,776	51,757	7,757	8,47,490	8,04,047	8,53,000	9,60,000	
Deduct Civil Furlough and Absentee allowances	.....	13,000	.....	.....	.....	.....	.....	.....	.....	13,000	13,000	
Deduct for rounding	.....	...	.....	.....	.....	.....	.....	490	.....	.....	.....	
	8,29,070	7,96,000	4,54,084	3,806,92	8,34,776	51,757	7,757	8,47,000	8,04,047	8,40,000	9,47,000	
Imperial ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,00,000	
Provincial ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,47,000	

RECEIPTS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of vessels and stores	1,735	.....	1,735	.....	1,735	2,000	2,000	2,000	2,000	Estimated by Port Officer.
Registration and other fees ...	26,858	27,000	13,970	12,368	26,338	27,000	27,120	27,000	27,000	Rs. 270 from Chittagong are entered here (*vide* Bengal Government No. 1105, dated 6th March 1886).
Pilotage receipts { Calcutta ...	8,02,453	8,00,000	4,21,059	3,82,357	8,03,416	8,23,000	7,90,000	8,00,000	8,00,000	
Pilotage receipts { Chittagong	.....	.....	.....	.....	.....	.....	20,000	20,000	20,000	Rs. 20,000 representing pilotage receipts in Chittagong are entered here (*vide* order above quoted; formerly included under the Excluded Local Fund "Port Funds").
MISCELLANEOUS.										
Deductions for mess-money ...	14,016	15,000	7,125	6,626	13,751	14,000	14,000	14,000	14,000	Reduced with reference to actuals; includes from 1884-85 net charge for "Leadsmen's home" (*vide* Bengal Government No. 1538, dated 11th November 1884).
Contribution to life-boat establishment, Goalundo	75	300	75	.....	75	.....	.....	.....	150	No contribution since the Railway was taken over by Government.
Other items	5,862	6,000	4,883	6,906	11,789	6,000	5,000	6,000	6,000	There has been an abnormal receipt of Rs. 5,000 from towage receipts during 1886-87; but as the item is fluctuating, I only repeat last year's figure.
	8,50,999	8,48,300	4,48,847	4,08,257	8,57,104	8,72,000	8,58,120	8,69,000	8,69,150	
Deduct for rounding ...	... ..	300	.....	.....	.....	.....	.....	.....	150	
Total ...	8,50,999	8,48,000	4,48,847	4,08,257	8,57,104	8,72,000	8,58,120	8,69,000	8,69,000	

GRANT 21.—MARINE.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DOCKYARDS.										
BUILDING AND REPAIR OF SHIPS.										
Personnel.										
Pilot vessels	14,943	16,407	14,034	.....	14,034		12,200	12,200	12,200	Based on estimate of Port Officer in his No. 2657, dated 23rd June 1886, to Government.
Steamer "Undaunted" ...	6,954	5,841	417	.....	417		4,200	4,200	4,200	
Steam-launch "Clytic" ...	150	666	131	.....	131		250	250	250	
Ditto "Muriel" ...	140	500	139	.....	139		300	300	300	
Total Dockyards ...	22,187	23,414	14,721	.....	14,721	23,000	16,950	16,950	16,950	
VICTUALLING OF OFFICERS AND MEN AFLOAT.										
Pilot vessels	8,547	8,760	4,816	4,662	9,478		8,760	8,760	8,760	
Steamer "Undaunted" ...	4,166	3,000	2,892	2,023	4,915		4,000	4,000	4,000	
Steam-launch "Clytic" ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total victualling of officers and men afloat	12,713	11,760	7,708	6,685	14,393	13,000	12,760	12,760	12,760	Increased on actuals.
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.										
BUILDING AND REPAIR OF SHIPS.										
Material.										
Pilot vessels	30,160	16,407	25,953	.....	25,953		28,335	28,335	28,335	
Steamer "Undaunted" ...	10,425	9,841	3,802	.....	3,802		10,325	10,325	10,325	
Steam-launch "Clytic" ...	509	666	501	.....	501		750	750	750	
Ditto "Muriel" ...	462	700	337	.....	337		900	900	900	
Total building and repair of ships and vessels	41,556	27,614	30,593	.....	30,593	.....	40,310	40,310	40,310	Based on Port Officer's estimate.
COAL SUPPLIED TO SHIPS AND VESSELS.										
Pilot vessels	1,979	2,000	1,455	.....	1,455		1,800	1,800	1,800	
Steamer "Undaunted" ...	9,837	11,000	6,840	6,490	13,330		11,000	11,000	11,000	
Steam-launch "Clytic" ...	451	300	429	.....	429		400	400	400	
Ditto "Muriel" ...	309	200	309	.....	309		300	300	300	
Total coal supplied to ships and vessels	12,576	13,500	9,033	6,490	15,523	.....	13,500	13,500	13,500	Ditto ditto.
Total purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	54,132	41,114	39,626	6,490	46,116	50,000	53,810	53,810	53,810	
Purchase and hire of ships and vessels	.....	.....	.....	.....	.....		.....	.....	1,00,000	As at present arranged the charge will be Imperial.
MISCELLANEOUS.										
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS.										
Branch Pilots	49,169	43,000	29,118	21,439	50,557		50,000	50,000	50,000	
Allowance to Masters and Mate Pilots when on detached duty, sick leave, &c.	11,119	15,000	837	2,266	3,103		12,000	12,000	12,000	
Allowance to Licensed Leadsmen and Leadsmen Apprentices	19,694	20,000	10,885	8,407	19,292		21,000	21,000	21,000	
Lead-money to Licensed and Apprentice Leadsmen ...	4,559	5,000	2,441	1,883	4,324		5,000	5,000	5,000	
Pilotage allowance to Free List Pilots	2,80,296	2,80,000	1,44,359	1,37,629	2,81,988		2,80,000	2,80,000	2,80,000	
Pilotage allowance to Licensed Pilots	1,55,464	1,33,000	86,563	80,083	1,66,646		1,50,000	1,50,000	1,50,000	
Total ...	5,20,301	4,96,000	2,74,203	2,51,707	5,25,910		5,18,000	5,18,000	5,18,000	Based on Port Officer's estimate.
Pilot Vessels.										
"Coleroon"	12,060	14,724	7,270	7,141	14,411		14,724	14,724	14,724	
"Cassandra"	14,186	14,724	7,100	7,109	14,209		14,724	14,724	14,724	
"Sarsuti"	14,212	14,724	7,476	6,942	14,418		14,724	14,724	14,724	
Steamer "Undaunted" ...	27,053	28,034	13,445	16,760	30,205		27,250	27,250	27,250	
Extra crew for Pilot Vessels ...	3,976	4,128	1,992	2,373	4,365		4,128	4,128	4,128	
Contingencies	.....	200	.....	84	84		300	100	100	Reduced on actuals.
Total	71,487	76,534	37,283	40,409	77,692		75,850	75,650	75,650	Based on Port Officer's estimate.

226

GRANT 21.—MARINE.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Port Officer	Revised by Account-ant-General.	Passed by Govern-ment.	REMARKS.
MISCELLANEOUS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PILOTAGE, PILOT ESTABLISHMENTS AND VESSELS—*contd.*										
Mess, Passage, and Miscellaneous.										
Mess-money of pilots	13,196	18,000	6,521	8,424	14,945		15,000	15,000	15,000	
Passage-money of pilots ...	3,056	1,000	3,045	100	3,145		1,000	1,000	1,000	
Miscellaneous	.....	100	.....	321	321		600	400*	400	* Reduced on actuals.
Surgeon at the Sandheads ...	4,120	4,320	2,060	2,437	4,497		4,320	4,320	4,320	
Charges on account of pilotage, Chittagong	.....	.....	.....	.....	.....		10,372	17,980†	17,980	† Included here for first time. Port Officer, Chittagong, estimates Rs. 8,120 for "Pilotage charges." Rs. 2,000 for percentage on earnings and Rs. 252 for rations, to which has been added Rs. 7,608 for share of port charges (*vide* Bengal Government No. 1203, dated 28th June 1886).
Charges on account of pilotage, Balasore	160	.....	160	480	640		960	960‡	960	‡ Included here under Bengal Government No. 163, dated 11th January 1886, formerly under "Port Funds."
Total ...	20,532	23,420	11,786	11,762	23,548		32,252	39,660	39,660	
Total Pilotage, Pilot Establishments and Vessels	6,12,320	5,95,954	3,23,272	3,03,878	6,27,150	6,26,700	6,26,102	6,33,310	6,33,310	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	310	.....	
						.....	.....	6,33,000	6,33,310	
MARINE ESTABLISHMENTS.										
PROVINCIAL PORT OFFICER'S DEPARTMENT.										
Salaries.										
Salary of Port Officer, including house-rent	17,403	16,800	9,003	8,543	17,546		16,800	16,800	16,800	
Establishment.										
Chief Clerk and Registrar ...	9,636	4,800	5,118	6,110	11,228		4,800	4,800	.....	
Clerks and servants	840	8,076					8,076	8,076	9,072	
Contingent Charges.										
Office rent	6,429	6,489	3,215	3,236	6,451		6,540	6,540	6,540	
Office expenses and miscellaneous	2,168	2,500	879	810	1,689		2,500	2,500	2,500	
Service postage stamps ...	294	250	136	119	255		250	250	250	
Dockyard services and supplies	801	300	.....	13	13		300	300	300	
Value of mathematical stores ...			798	16	814					
Travelling allowances	182	400	152	115	267		400	400	400	
Petty construction and repairs	124	.....	124	.....	124		.....	.....	.....	
Total Port Officer's Department	37,847	39,615	19,425	18,962	38,387		39,666	39,666	36,762	Based on Port Officer's estimate.
Marine Court.										
Judge	2,286	2,400	1,087	1,200	2,287		2,400	2,400	2,400	
Contingencies	1,436	200	753	308	1,061		1,200	1,200	1,200	
Total Marine Court ...	3,722	2,600	1,840	1,508	3,348		3,600	3,600	3,600	Ditto ditto.
SHIPPING MASTER.										
Salaries.										
NUMBERS. 1886-87. 1887-88.										
1 1 Deputy Shipping Master	9,938	7,200	3,938	7,002	10,940		6,290	6,290	6,290	Decrease due to appointment of new officers on lower salaries.
1 1 Assistant Shipping Master ...		4,800					4,319	4,319	4,319	
	9,938	12,000	3,938	7,002	10,940		10,609	10,609	10,609	
Establishment.										
Office establishment	4,488	4,500	2,250	2,308	4,558		5,040	5,040§	4,600	§ Increase is owing to the provision of Rs. 540 made by the Port Officer, Calcutta, on account of two additional clerks entertained in the Shipping Office, Calcutta, on a salary of Rs. 20 and Rs. 25 per mensem, respectively, in view of the increased work which will be caused by the introduction of the Bombay system of continuous discharges sanctioned under orders of the Government of Bengal, No. 1943T—M, dated 23rd September 1886.
Servants										
Examiners paid out of examination fees	2,188	2,300	1,053	917	1,970		2,250	2,250	2,250	
	6,676	6,800	3,303	3,225	6,528		7,290	7,290	6,750	
Contingent charges.										
House-rent	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
Contingencies	475	420	96	104	200		420	420	420	
	2,875	2,820	1,296	1,304	2,600		2,820	2,820	2,820	
Travelling expenses.										
Travelling allowances	330	400	150	127	277		510	400	400	

GRANT 21.—MARINE.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Port Officer.	Revised by Account-ant-General.	Passed by Govern-ment.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MISCELLANEOUS—*concld.*										
SHIPPING MASTER—*contd.*										
Postage charges.										
Service postage stamps	39	50	22	7	29		50	50	50	
Total Shipping Master ...	19,858	22,070	8,709	11,665	20,374		21,279	21,169	20,639	
Total ...	61,427	64,285	29,974	32,135	62,109		64,545	64,435	60,991	
Deduct for rounding ...	.....	.....	.....	.....	.....		.....	35	1	
Total Marine Establishment, Provincial	61,427	64,285	29,974	32,135	62,109	62,050	64,545	64,400	60,990	
SUBSIDIES TO STEAM-BOAT COMPANIES ...	29,167	35,000	14,583	14,117	28,700	35,000	.....	35,000	45,000	
OTHER MISCELLANEOUS CHARGES.										
Mooring rents	14,286	14,286	7,143	7,468	14,611		14,286	14,286	14,286	
Harbour Masters' fees	757	1,200	398	1,225	1,623		1,000	1,000	1,000	
Life-boat establishment at Gealundo	831	900	424	446	870		1,114	1,114	1,114	Estimate of Sub-divisional Officer.
Shipping fees and sundries ...	452	550	181	326	507		500	500	500	
Allowance to Port Commissioners for collecting pilotage bills	2,800	2,800	2,800	2,800	5,600		2,800	2,800	2,800	
Tiual Semaphore at False Point	140	350	11	.....	11		.....	.....	.....	*Vide* Bengal Government No. 2871, dated 16th December 1885, and No. 708, dated 1 t June 1886.
Fees to masters of merchant vessels for sitting on Courts of Enquiry	2,831	800	1,756	275	2,031		1,000	1,000	1,000	Increased on actuals.
Repairs of buildings and fences of Orphangunge yard ...	.....	.....	.....	.....	.....		500	500	500	Presumed to have sanction.
Contribution to Port Funds ...	6,500	5,000	6,500	.....	6,500		.....	7,000	7,000	Provided to meet deficit in Balasore Port Fund.
Constructing a shed and slip for buoys at Orphangunge ...	.....	2,000	.....	.....	.....		.....	.....	.....	
Rent of Government quarters for accommodation of Leadsmen Apprentices	1,836	3,600	839	774	1,613		4,320	3,600	3,600	
Servants or Leadsmen's quarters	720	720	360	360	720		.....	720	720	
Miscellaneous	1,703	2,000	703	1,913	2,616		2,000	2,000	2,000	
SMALL BOATS.										
Port Officer's Steam-launch "Muriel."										
Wages of crew	1,080	1,080	540	630	1,170		1,080	1,080	1,080	
Fitting the Port Officer's steam-launch to carry guns	.....	1,000	.....	.....	.....		.....	.....	.....	
	33,936	36,286	21,655	16,217	37,872	35,660	28,600	35,600	35,600	
Deduct probable savings ...	.....	193	.....	.....	.....	.....	.....	800	700	
Total other Miscellaneous charges	33,936	36,093	21,655	16,217	37,872	35,660	28,600	34,800	34,900	
STATE YACHT ESTABLISHMENT.										
Establishment of the steam-launch *Clytie*	1,284	1,280	641	536	1,177	.....	1,280	1,280	1,280	
	1,284	1,280	641	536	1,177	1,280	1,280	1,280	1,280	
REFUNDS	1,904	100	1,904	634	2,538	800	.....	1,000	1,000	Increased on actuals.

C. E. G.—Reg. No 14906C—25--10-2 8.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 11TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 19100, dated the 10th December 1886, submitting the estimates of Provincial Receipts and Expenditure of the Marine Department for the year 1887-88.

The total receipts for the year are estimated by the Accountant-General at Rs. 8,69,000 against Rs. 8,72,000, the revised estimate for 1886-87, and Rs. 8,50,999, the actuals for 1885-86. The Lieutenant-Governor observes, however, that no provision has been made under the head "Contribution to Life-boat Establishment, Goalundo," on the ground that no contribution has been received since the Eastern Bengal Railway was taken over by Government. The condition on which the life-boat was established was that a sum of Rs. 300 would be paid annually by the Goalundo Municipality towards the cost of maintaining the boat, the amount to be diminished by such contribution as the Eastern Bengal Railway Company might make towards the same object. The Railway Company having undertaken to contribute half the amount, the municipal contribution was reduced to Rs. 150. This has been paid by them heretofore, and there is no reason why it should now be discontinued. The Commissioner of Dacca will be asked to cause the necessary steps to be taken to realize it. In the meantime a sum of Rs. 150 will be provided in the estimates for 1887-88. With this addition the Accountant-General's figures are accepted.

2. The total expenditure has been estimated at Rs. 8,40,000 against Rs. 8,47,000, the revised estimate for 1886-87, and Rs. 8,29,070, the actuals for 1885-86. With the following modifications the Accountant-General's figures are accepted.

3. Under the head "Port Officer's Department" (Establishment), the charges shown are—

	Rs.
Chief Clerk and Registrar	4,800
Clerks and servants	8,076

A proposal is now before Government to revise the existing establishment attached to the Port Office by abolishing the post of Chief Clerk and Registrar, and utilizing a portion of the saving thus effected in strengthening the subordinate staff. As these changes, which are approved by the Lieutenant-Governor, will in all probability take effect from the beginning of the next financial year, it is unnecessary to provide for the pay of the Chief Clerk and Registrar, and the sum of Rs. 4,800 on this account will therefore be excluded from the estimate, and in place of the sum of Rs. 8,076, provided on account of clerks and servants, a sum of Rs. 9,972 will be substituted, which represents the total cost of the establishment after revision.

4. A sum of Rs. 5,040 has been provided on account of the Shipping Master's Office establishment. This includes Rs. 540 on account of two additional clerks recently employed in view of the increase of work which it was anticipated would be caused by the introduction of the Bombay system of continuous discharges. As the employment of these additional hands has been sanctioned temporarily, and there is no certainty of their services being required for any considerable time, the amount provided on their account should be deducted from the estimate.

5. The Accountant-General has provided a sum of Rs 35,000 on account of subsidies to Steam-boat Companies. This amount, however, only represents the subsidy given for the steamer service between Dibrugarh and Dhubri, and no provision has been made for the subsidy to the India General Steam Navigation

229

Company for the steamer service established by them between Naraingunge and Cachar, towards which the Government of Bengal undertook to contribute a sum of Rs. 10,000 a year, for two years, commencing from the date on which the service is started. The service having been started by the Company from the 1st instant, a portion of the contribution from Bengal will be paid during the current year. Provision should, however, be made for the portion of the contribution which will accrue in 1887-88, and as this amounts to Rs. 10,000, the Accountant-General's estimate will be increased to Rs. 45,000.

6. It has been represented to the Lieutenant-Governor that the time has arrived when arrangements should be made for obtaining a new vessel to replace the pilot-vessel *Cassandra*. The total cost of a new steam-vessel has been roughly estimated at about Rs. 3,00,000, and as payments are usually made to the builders in instalments, it is desirable to provide for a part of the expenditure which may accrue before April 1888. A sum of Rs. 1,00,000 will therefore be provided under the head "Purchase and hire of ships and vessels" in the estimates for the ensuing year. As at present arranged, the charge will be borne by the Imperial Revenues.

7. In accordance with the foregoing remarks, the grant under the different heads for 1887-88 will stand as follows:—

	Rs.
Dockyards	16,950
Victualling of officers and men afloat	12,760
Purchase of marine stores and coal for the building, repairs, and outfit of ships and vessels	53,810
Pilotage, Pilot establishments and vessels	6,33,310
Marine establishments—Provincial	60,990
Subsidies to Steam-boat Companies	45,000
Other miscellaneous charges	34,900
State Yacht establishment	1,280
Refunds	1,000
	8,60,000
Deduct civil furlough and absentee allowances	13,000
Total (Provincial) ..	8,47,000
Add purchase and hire of ships and vessels (Imperial) ...	1,00,000
GRAND TOTAL ...	9,47,000

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Port Officer, Calcutta, the Accountant-General, the Board of Revenue, and the Municipal Department, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 136-39.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 11th January 1887.

C. E. G.—Reg. No. 14907C—25—10-2-87.

EDUCATION ESTIMATE, 1887-88.

No. 1974C, dated Calcutta, the 3rd January 1887.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XIX.—EDUCATION.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees, Government Colleges, General	90,613	1,13,200	38,637	52,481	91,118		1,12,100	1,00,000	1,12,100	See details.
Fees, Government Colleges, Professional	28,259	30,000	22,799	15,224	38,023		25,300	26,000	25,300	Ditto.
Fees, Government Schools, General	3,45,153	3,51,400	1,79,603	1,71,368	3,50,971		3,45,000	3,45,000	3,24,000	Ditto.
Fees, Government Schools, Special	1,670	4,500	1,294	6,212	7,506		5,300	5,300	5,300	Ditto.
Contributions	25,794	28,500	10,875	9,442	20,317		22,000	22,000	22,000	Ditto.
Income from endowments ...	5,013	6,200	4,011	2,213	6,224		18,000	6,200	6,200	Ditto.
Miscellaneous	27,865	22,200	13,112	8,670	21,782		21,600	21,500	21,500	Ditto.
Total ...	5,24,367	5,56,000	2,70,331	2,65,610	5,35,941	5,56,000	5,49,300	5,26,000	5,16,400	

GRANT 22.—EDUCATION.

EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—University	.....	.....	.....	.....	.....		.....	.....	.....	
B—Direction	53,270	55,000	26,317	33,839	60,156		59,178	57,000	57,000	Grade increments—increase.
C—Inspection	4,48,045	4,46,000	2,39,779	2,29,648	4,69,427		4,42,960	4,30,000	3,55,000	Transfer of Sub-Inspectors to District Boards—decrease.
D—Government Colleges, General	3,82,861	4,12,000	1,95,051	2,08,800	4,03,851		4,27,154	4,00,000	3,97,000	Transfer of Berhampore and Midnapore Colleges—decrease.
E—Government Colleges, Professional	96,843	1,04,000	49,917	49,364	99,281		1,03,745	1,00,000	99,000	See details.
F—Government Schools, General	6,51,730	6,36,000	3,42,273	3,32,047	6,74,320		6,35,016	6,20,000	5,16,200	Ditto.
G—Government Schools, Special	1,60,244	1,67,000	81,900	81,498	1,63,398		1,81,263	1,70,000	1,70,000	Ditto.
H—Grants-in-aid	12,77,894	13,69,000	8,13,443	5,48,490	13,61,933		10,45,144	10,30,000	9,94,800	Ditto.
I—Scholarships	1,76,247	1,75,000	99,133	91,802	1,90,935		2,10,875	2,00,000	1,50,000	Proposed increase by Director not sanctioned.
K—Miscellaneous	31,028	28,000	12,733	13,579	26,312		38,960	35,000	30,000	
L—Refunds	6,422	5,000	2,114	213	2,327		.....	6,000	6,000	
	32,84,584	33,97,000	18,62,660	15,89,280	34,51,940			30,48,000	29,85,000	
Deduct—Transferred to Civil Furlough and Absentee Allowances	.....	5,000	.....	.....	.....			5,000	5,000	
Total ...	32,84,584	33,92,000	18,62,660	15,89,280	34,51,940	33,92,000	31,44,295	30,43,000	29,80,000	

XIX.—Education.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees, Government Colleges, General.										
Fees and fines	90,613	1,13,200	38,639	52,481	91,118		1,12,100	1,00,000	1,12,100	Director estimates for decrease of fees in Midnapore and Berhampore, but actuals make me reduce further.
Fees, Government Colleges, Professional.										
Law class fees	12,701	9,900	7,241	7,358	14,599		9,600	10,300	9,600	Increased on actuals.
Engineering College fees ...	15,558	20,100	15,558	7,866	23,424		15,700	15,700	15,700	As estimated by Director.
Fees, Government Schools, General.										
Fees and fines, High Schools ...	2,87,901	3,51,400	1,54,422	1,43,253	2,97,675		3,45,000	3,45,000	3,24,000	Director's figures retained, larger fees expected in High Schools against transfer of schools to Local Boards. Includes two-third fees from Mohsin Fund.
Ditto, Middle Schools	56,319		25,401	28,046	53,447					
Ditto, Law Schools ...	933		—220	69	—151					
Fees, Government Schools, Special.										
Fees and fines, Technical Schools	1,670	4,500	1,294	6,212	7,506		5,300	5,300	5,300	Large receipts in first-half of 1886-87.
Contributions.										
From Native States and private persons	17,086	28,500	5,909	7,557	13,466		13,000	13,000	13,000	Reduced on actuals and transfers to Local Boards.
From Municipalities	8,708		4,966	1,885	6,851		9,000	9,000	9,000	
Income from Endowments.										
Rent of lands and houses ...	5,013	6,200	4,011	2,213	6,224		6,200	6,200	6,200	
Interest from Government Securities	.....	.....	.....	.....	.....		11,800	.....	.....	Provision made under "XII—Interest."
Miscellaneous.										
Sale proceeds of books	63	200	61	19	80		200	100	100	On actuals.
Scholarship Examination fees	7,471	22,000	4,391	1,768	6,159		11,000	11,000	11,000	As estimated.
Transfer fees	458		124	282	406		400	400	400	Ditto.
Miscellaneous	19,813		8,536	6,601	15,137		10,000	10,000	10,000	Ditto.
Total ...	5,24,307	5,56,000	2,70,331	2,65,610	5,35,941	5,56,000	5,49,300	5,26,000	5,16,400	

232

GRANT 22.—EDUCATION.

Numbers 1886-87	Numbers 1887-88	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		B.—DIRECTION.—										
		Salaries.										
1	1	Director of Public Instruction ...	22,555	27,950	11,400	16,265	27,665		29,150	29,150	29,150	Grade increment.
		Establishment.										
26	26	Clerks	24,692	21,600	11,812	14,145	25,957		21,900	21,900	21,900	Ditto.
13	13	Servants		1,128					1,128	1,128	1,128	
		Temporary establishments ...	.....	.....	.....	75	75		.....	.....	.....	
		Contingent charges.										
		Contract contingencies (ordinary)	3,923	3,500	1,918	2,206	4,124		4,000	3,700	4,000	Includes Rs. 200 for house-rent, Darjeeling—*vide* Bengal Government No. 1329, dated 5th April 1886.
		Travelling expenses.										
		Travelling allowances	2,100	3,000	1,187	1,148	2,335		3,000	2,500	2,500	On actuals.
		Deduct probable savings ...		57,178 2,178	.....	.....	.....		....	58,378 1,378	58,678 1,678	
		Total ...	53,270	55,000	26,317	33,839	60,156		59,178	57,000	57,000	
		C.—INSPECTION.										
		Salaries.										
6	6	Inspectors ...	1,05,368	69,000	53,669	56,449	1,10,118		68,520	68,520	68,520	Decrease due to appointments of lower grade officers.
	9	Assistant and Joint-Inspectors.		37,360					37,200	37,200	37,200	Ditto.
229	151	Deputy Inspectors	1,94,550	92,285	98,825	1,03,495	2,02,320		1,63,430	1,58,630	1,19,000	Decrease due to transfer of 78 Sub-Inspectors to District Boards.
		Sub-Inspectors ...		1,17,925								
		Establishment.										
		Clerks	21,832	18,089	11,251	12,423	23,674		19,905	18,705	19,905	Director's figures include pay of book mohurirs taken under Miscellaneous here.
		Servants		4,218					4,360	4,840	5,650	Includes half salary of peons formerly under District School Committee.
		General Improvement		8,400	.....	.....	.....		30,000	34,800	.....	Provision for two Inspectresses and 50 additional Sub-Inspectors not sanctioned, and orders should now issue.
		Contingent Charges.										
		Contract contingencies (ordinary)	16,519	16,591	10,392	6,102	16,494		16,570	16,570	16,570	It is understood that Director may spend up to total on either or both—*vide* Bengal Government No. 3190, dated 6th December 1886.
		Special and countersigned contingencies (A and B) ...	340	900	—421	12	—409		175	175	175	
		Petty construction (above Rs. 100)	.....	.....	.....	.....	.....		200	200	200	
		Travelling Expenses.										
		Travelling charges (including charges of clerks and conveyance of records)	1,09,436	19,000	66,063	51,167	1,17,230		20,000	20,000	20,000	
		Travelling allowances of Deputy and Sub-Inspectors		89,000					82,600	82,600	77,600	Excluding travelling allowance of 78 Sub-Inspectors transferred to District Boards.
				4,72,768						4,42,240	3,64,820	
		Deduct probable savings ...		26,768						12,240	9,820	
		Total ...	4,48,045	4,46,000	2,39,779	2,29,648	4,69,427		4,42,960	4,30,000	3,55,000	

GRANT 22—EDUCATION—*continued.*

Numbers 1886-87	Numbers 1887-88	Heads and Items	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		D.—GOVERNMENT COLLEGES, GENERAL.										It is presumed that the Director has framed his budget in accordance with Chapter 9, paragraphs 2, 3 of the Civil Allowance Code, but there must be some error, as in no case should this estimate admit of such a large deduction for savings to bring it into accord with actuals. It is too late for me now to recompile the details.
		ARTS COLLEGES.										
		English Colleges.										
		First Grade Colleges.										
7	7	Principals ...	3,01,477	87,000	1,50,125	1,61,552	3,11,677		90,000	90,000	90,000	
31	29	Professors ...		2,10,636					2,18,001	2,18,000	2,18,000	
7	11	Assistant Professors		20,480					27,300	27,300	27,300	
15	12	Lecturers and Assistant Lecturers		20,275					17,705	17,706	17,706	
6	11	Teachers		2,448					7,838	7,838	7,838	
1	...	Pundit		750								
1	2	Moulvies		835					2,030	2,030	2,030	
		Clerks, librarians and servants ...	14,327	14,963	7,314	8,674	15,988		11,968	11,968	11,968	Due to transfer to instructive staff of laboratory assistants to Mr. Peller; lower grade clerk in Hooghly, and reduction in Berhampore and Midnapore.
									3,74,842	3,74,842	3,74,842	
		Deduct probable savings ...							14,634	40,042	40,042	
									3,60,208	3,34,800	3,34,800	
		Contingent Charges.										
		Contract contingencies (ordinary)	5,063	6,300	3,188	2,125	5,313		8,190	8,190	8,190	
		Contract contingencies (extraordinary A and B)	3,206	5,000	1,590	1,281	2,871		5,000	5,000	5,000	
		Travelling expenses.										
		Travelling allowances	180	500	—13	57	44		500	200	200	
			.....	3,69,187					.....	3,48,190	3,48,190	
		Deduct probable savings ...	.....	19,187					.....	190	190	
		Total First Grade Colleges ...	3,24,253	3,50,000	1,62,204	1,73,689	3,35,893		3,73,898	3,48,000	3,48,000	
		Second Grade Colleges.										
1	...	Principal	17,644	9,000	8,772	14,709	23,481		.....	.....	.....	Berhampore College omitted. See last item.
1	...	Professor		1,310					.....	.....	.....	Ditto.
1	...	Assistant Professor		2,400					.....	.....	.....	Ditto.
4	2	Masters		7,440					3,160	3,160	3,160	Midnapore College omitted; Chittagong retained.
2	1	Pundits		1,200					600	600	600	Ditto.
3	...	Teachers		1,920					.....	.....	.....	Midnapore and Berhampore.
...	1	Clerk	1,178	492	584	847	1,431		90	90	90	Chittagong.
		Servants		714					156	156	156	Ditto.
		Contingent Charges.										
		Contract contingencies (ordinary)	596	640	413	216	629		150	150	150	Ditto.
		Contract contingencies (extraordinary A and B)	946	400	636	196	832		130	130	130	Ditto
		Travelling expenses.										
		Travelling allowances	.....	.....	.....	33	33		.....	.....	.....	
		Officers in the Berhampore College and School not likely to be taken by the local body							10,800	10,800	10,800	The Director inserts this for payment of teachers in the Berhampore College and School, some of whom will not be taken over by the local body, and who must therefore be gradually abolished.
			.....	25,516					.....	15,086	15,086	
		Deduct probable savings ...	.....	1,516					.....	86	86	
		Total Second Grade Colleges...	20,364	24,000	10,405	16,001	26,406		15,086	15,000	15,000	
		Total English Colleges	3,44,617	3,74,000	1,72,609	1,89,690	3,62,299		3,88,984	3,63,000	3,63,000	

234

GRANT 22.—EDUCATION—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*concld.*										
		ORIENTAL COLLEGES—SANSKRIT COLLEGE.										
		College Department.										
1	1	Principal		12,000					12,000	12,000	12,000	
5	5	Professors and Assistant Professors and Lecturers		7,090					7,770	7,770	7,770	
		School Department.	28,790		14,553	16,802	31,355					
13	13	Assistant Professors and Pundits for Sanskrit Grammar		3,925					10,300	10,300	10,300	
		Masters		6,080								
		Clerks and servants	1,701	1,752	850	1,021	1,871		1,812	1,812	1,812	
		Contingent Charges.										
		Contract contingencies (ordinary)	206	275	—374	66	—308		275	275	275	
		Contract contingencies (extraordinary A and B)	750	750	750	.....	750		750	750	750	
		Travelling allowances	7	.....	.....	.....	.....		.....	.....	.....	
		A new catalogue of Sanskrit manuscripts		2,363	.....	.....	.....		2,363	2,363	2,363	This charge was provided for in last year's budget, but not utilised, and is reproduced here by Director for fresh sanction.
		Deduct probable savings ...	.....	34,285	.....	.....	.....		.....	35,270	35,270	
			.....	635	.....	.....	.....		.....	1,270	1,270	
		Total Sanskrit College	31,454	33,600	15,779	17,889	33,668		35,270	34,000	34,000	
		PETTY CONSTRUCTION AND REPAIRS.										
		Arts Colleges.										
		First Grade Colleges	158	.....	158	76	234		800	800	.....	As estimated by Director.
		Second Grade Colleges	39	.....	39	75	114					
		Sanskrit Colleges	.....	.....	.....	.....	.....					
		Total ...	197	.....	197	151	348		800	800	.....	
		FURNITURE AND APPARATUS.										
		COST OF EUROPE STORES.										
		Arts Colleges.										
		First Grade Colleges	1,590	4,946	1,590	734	2,324		.....	.....	.....	This will be met from the grant for contract contingencies.
		Second Grade Colleges	215	.....	215	99	314		.....	.....	.....	
		Sanskrit Colleges	.....	.....	.....	137	137		.....	.....	.....	
		Deduct probable savings ...	.....	4,946	.....	.....	.....		.....	.....	.....	
			.....	546	.....	.....	.....		.....	.....	.....	
		Total ...	1,805	4,400	1,805	970	2,775		.....	.....	.....	
		FURNITURE AND OTHER STORES.										
		Arts Colleges.										
		First Grade Colleges	3,795	.....	3,668	68	3,736		2,100	2,200	.....	Director estimates for purchase of scientific instruments of local manufacture, but this should be met from the lump grant for special and countersigned contingencies.
		Second Grade Colleges	411	.....	411	32	443					
		Sanskrit Colleges	582	.....	582	.....	582					
		Total ...	4,788	.....	4,661	100	4,761		2,100	2,200	.....	
		Total Colleges—General ...	3,82,861	4,12,000	1,95,051	2,08,800	4,03,851		4,27,154	4,00,000	3,97,000	
		E.—GOVERNMENT COLLEGES, PROFESSIONAL.										
		LAW COLLEGES.										
7	6	Law Lecturers ...	8,913	9,344	4,470	4,145	8,615		8,963	8,963	8,963	Decrease due to transfer of Law Department of Midnapore.
		Clerks and servants	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Miscellaneous charges.										
		Travelling Allowances.										
		Service Postage Stamps.										
		Total Law Colleges ...	8,913	9,344	4,470	4,145	8,615		8,963	8,963	8,963	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
E.—GOVERNMENT COLLEGES, PROFESSIONAL—*concluded.*										
ENGINEERING COLLEGE, HOWRAH.										
NUMBERS. 1886-87. / 1887-88.										
5 / 5 Principal and Professors ...	60,342	51,000	30,394	32,517	62,911		49,210	49,210	49,210	Decrease due to appointment of a lower grade officer.
1 / 1 Assistant Lecturer		1,910					1,910	1,910	1,910	
1 / 1 Lecturer on Physical Science ..		2,400					2,400	2,400	2,400	
2 / 2 Masters ...		4,900					4,900	4,900	4,900	
Cost of annual course of lectures on limes and cements	.....	.....	.....	.....	.....		.....	.....	.....	
Clerks, draftsmen, monitors and servants	5,994	5,586	3,041	3,938	6,979		5,622	5,622	5,622	Grade increment of head clerk.
Allowance to Revd. Father Younan	.....	600	.....	.....	.....		600	600	600	
Allowance to drill sergeant for doing steward's work ...	.....	360	.....	.....	.....		360	360	360	
Contingencies.										
Contract contingencies (ordinary)	16,707	24,340	8,087	7,821	15,908		24,580	24,580	24,580	
Contract contingencies (extraordinary A and B) ...	3,101	3,200	2,613	333	2,946		3,200	3,200	3,200	
Travelling expenses.										
Travelling allowance	793	1,000	319	.....	319		1,000	1,000	1,000	
		95,296					93,782	93,782	93,782	
Deduct probable savings ...	.....	640	.....	.....	.....		.....	3,782	3,782	
Total Engineering College ...	86,937	94,656	44,454	44,609	89,063		93,782	90,000	90,000	
PETTY CONSTRUCTION AND REPAIRS.										
Law Colleges	.....	.....	.....	.....	.....		.....	.....	.....	
Engineering Colleges	53	.....	53	610	663		300	300	.....	As estimated by Director.
Total ...	53	.....	53	610	663		300	300	.....	
FURNITURE AND APPARATUS.										
Law Colleges	.....	.....	.....	.....	.....		.....	.....	.....	
Engineering Colleges	940	.....	940	.....	940		700	737	.....	
Total ...	940	.....	940		940		700	737	.....	This should be met from the grant for contingencies.
Add for rounding	.....	.....	.....	.....	.....		.....	.....	98,963 57	
Total Professional Colleges ...	96,843	1,04,000	49,917	49,364	99,281		1,03,745	1,00,000	99,000	
F.—GOVERNMENT SCHOOLS, GENERAL.										
1.—SECONDARY SCHOOLS FOR BOYS AND GIRLS—ENGLISH AND VERNACULAR.										
District School Committees.										
Establishments	16,378	16,482	8,298	8,706	17,004		10,326	10,332	.....	Decrease due to transfer to District Boards in the scheduled districts, Rs. 6,150.
Contract contingencies	2,511	2,500	1,520	557	2,077		.....	.....	.....	
Other miscellaneous charges ...	.....	.....	—45	83	38		1,588	1,588	.....	Ditto ditto.
Travelling allowances	270	500	65	41	106		700	300	.....	On actuals.
		19,482						12,220	.....	
Deduct probable savings ...	.....	182						20	.....	
Total ...	19,159	19,300	9,838	9,387	19,225		12,614	12,200	.....	
HIGH COLLEGIATE SCHOOLS.										
NUMBERS. 1886-87. / 1887-88.										
132 / 110 Salaries of masters	1,07,533	91,406	54,763	58,022	1,12,785		78,435	78,435	78,435	Decrease due to transfer of Midnapore and Berhampore Collegiate schools.
Clerks and servants		6,354					5,209	5,209	5,209	
Contract contingencies (ordinary)	1,410	1,862	988	774	1,762		1,610	1,610	1,610	
Contract contingencies (extraordinary A and B)	1,697	2,481	1,050	112	1,162		1,590	1,590	1,590	
Value of stores supplied ...	.....	.....	.....	.....	.....		.....	.....	.....	
Travelling allowances	61	100	15	21	36		100	50	50	
		1,02,143					.....	86,894	86,894	
Deduct for rounding	.....	143					.....	894	894	
Total ...	1,10,701	1,02,000	56,816	58,929	1,15,745		86,944	86,000	86,000	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 31st September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
DISTRICT SCHOOLS.										
NUMBERS. 1886-87: 515; 1887-88: 527 — Salaries of masters	2,96,807	2,99,414	1,48,213	1,63,026	3,11,239		3,00,678	3,00,678	3,00,678	Increase due to amalgamation of Barrackpore Government School with local Vernacular School and grade increments.
Clerks and servants		16,728					16,960	16,960	16,960	Grade increments.
Contract contingencies (ordinary)	11,722	6,678	8,687	3,259	11,946		6,668	6,668	6,668	
Contract contingencies (extraordinary A and B)	13,719	8,551	7,063	1,520	8,583		6,175	6,715	6,715	
Travelling allowances	822	629	492	334	826		800	800	800	
		3,32,000					.....	3,31,821	3,31,821	
Deduct probable savings ...	.....	12,000					.....	6,821	6,821	
Total ...	3,23,070	3,20,000	1,64,455	1,68,139	3,32,594		3,31,821	3,25,000	3,25,000	
MIDDLE CLASS ENGLISH.										
NUMBERS. 1886-87: 25; 1887-88: 26 — Salaries of masters	7,491	9,420	3,827	3,266	7,093		8,772	8,772	.....	Increase of 1,632 due to conversion of Middle Vernacular into Middle Class English, against decrease of 2,124 on account of transfers to District Boards in scheduled districts; in the former the salaries of English teachers are paid from surplus fees.
Clerks and servants		276					432	432		
Contract contingencies (ordinary)	101	600	89	89	178		630	630	.....	
Contract contingencies (extraordinary A and B)	191	90	191	.....	191		126	126	.....	
Travelling allowances	7	.....	7	.....	7		.....	.....	.....	
Total ...	7,790	10,386	4,114	3,355	7,469		9,960	9,960	9,684	
MIDDLE CLASS VERNACULAR.										
NUMBERS. 1886-87: 551; 1887-88: 409 — Salaries of masters	83,806	85,256	47,526	44,759	92,285		62,748	62,748	.....	Due to transfer of one school to Middle English and a number to District Boards, Rs. 23,886.
Clerks and servants		4,476					3,450	3,450	.....	
House-rent	1,966	2,519	1,966	539	2,505		2,459	2,459	.....	
Miscellaneous charges	5,746	3,412	3,171	1,663	4,834		2,511	2,511	.....	
Prize allowance	139	333	139	19	158		200	204	.....	
Travelling allowance	119	100	99	7	106		100	100	.....	
Library allowance	.....	571	.....	.....	.....		502	502	.....	
Service postage stamps ...	110	125	110	87	197		.....	.....	.....	
Circle Fund Schools	32,478	30,000	18,777	14,726	33,503		20,000	20,000	.....	Rs. 10,000 transferred to District Boards.
	1,24,364	1,26,792	71,788	61,800	1,33,588		92,034	91,970	.....	
		1,37,178						1,01,930	9,684	
Deduct probable savings ...		5,188						2,930	84	
Total ...	1,32,154	1,32,000	75,902	65,155	1,41,057		1,01,994	99,000	9,600	
GIRLS' SCHOOLS.										
NUMBERS. 1886-87: 21; 1887-88: 21 — Salaries of masters, clerks, and servants ...	17,964	15,906	9,033	9,711	18,744		17,649	17,649	17,649	Grade increments.
Contract contingencies (ordinary)	3,083	8,040	1,539	1,677	3,216		5,720	5,720	5,720	
Contract contingencies (extraordinary A and B)	.....	.....	.....	.....	.....		.....	.....	.....	
		23,946						23,369	23,369	
Deduct and add for rounding ..		54						1,369	1,369	
Total ...	21,047	24,000	10,572	11,388	21,960		23,369	22,000	23,000	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 31st September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS, GENERAL—*concluded*										
BOARDING SCHOOLS.										
Numbers 1886-87: 16; 1887-88: 16 — Salaries of masters	14,836	13,260	7,641	8,002	15,643		13,430	13,430	13,430	Grade increments.
Servants	.....	3,942	.....	.....	.....		3,978	3,978	3,978	Increase to duftry, Bundarban School, Chittagong Hill Tracts—*vide* Bengal Government No. 6785, dated 5th October 1885.
Allowance to Chaplains ...	600	600	300	250	550		600	600	600	
Contract contingencies (ordinary)	18,554	18,000	9,229	7,945	17,174		20,140	20,140	20,140	
Contract contingencies (extraordinary A and B)	480	250	—143	935	792		270	270	270	
		36,052						38,418	38,418	
Deduct for rounding ...		52						2,418	2,418	
Total ...	34,479	36,000	17,027	17,132	34,159		38,418	36,000	36,000	
2—PRIMARY SCHOOLS FOR BOYS AND GIRLS.										
LOWER CLASS VERNACULAR.										
Numbers 1886-87: 20; 1887-88: 20 — Salaries of masters Clerks and servants	2,294	2,004	1,010	1,091	2,101		1,848	1,848		School in Singbhoom to be transferred, excluded, and also others to Board.
Contract contingencies (ordinary)	51	186	51	64	115		192	192		
Contract contingencies (extraordinary)	134	66	31	.....	31		66	66	.....	
		2,256					.....	2,106	.....	
Deduct ..		56					.....	6	.....	
Total ...	2,479	2,200	1,092	1,155	2,247		2,106	2,100	.....	
3—PETTY CONSTRUCTION AND REPAIRS.										
High	6,123		4,142	376	4,518					
Middle	320	500	316	7	323		6,750	6,700	6,700	It is to be remembered that charges below Rs. 100 must be met from grants for contingencies.
Low	62		61	.....	61					
Total ...	6,505	500	4,519	383	4,902		6,750	6,700	6,700	
4—FURNITURE AND APPARATUS.										
High	2,031	.....	1,947	379	2,326		1,000	1,000	1,000	This charge should be met from the grant for contingencies.
Middle	105	.....	105	.....	105		.....	.....	.....	
Low	.....	.....	.....	.....	.....					
Total ...	2,136	.....	2,052	379	2,431		1,000	1,000	1,000	
Anticipated Expenditure from Surplus Funds	.....	.....	.....	.....	.....		30,000	30,000	30,000	*Vide* Bengal Government letter No. 813T, dated 23rd September 1886.
Total Government Schools, General	6,51,730	6,36,000	3,42,203	3,32,047	6,74,320		6,35,016	6,20,000	5,16,200	
G.—GOVERNMENT SCHOOLS, SPECIAL.										
1.—NORMAL OR TRAINING SCHOOLS.										
Numbers 1886-87: 47; 1887-88: 47 — Salaries of instructive staff...	37,393	35,230	18,660	20,101	38,770		35,592	35,592		Grade increments.
Clerks and servants		2,478					2,658	2,658		Ditto ditto

238

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
G.—GOVERNMENT SCHOOLS, SPECIAL—*contd.*										
1.—NORMAL OR TRAINING SCHOOLS—*concluded.*										
Training of Gurus	.....	6,000					6,000	6,000	.....	
Stipends to Pupil Teachers ...	20,051	20,000	10,228	9,893	20,121		24,300	24,300	.....	Increased provision according to sanctioned scale.
Contract contingencies (ordinary)	6,843	6,150	4,057	3,368	7,425		6,182	6,182	.....	
Contract contingencies (extraordinary A and B) ...	1,031	1,250	486	249	735		852	852	.....	
Travelling allowances	.....	.....	.....	32	32		.....	.....	.....	
		71,108					.....	75,584	.....	
Deduct probable savings ...	.....	6,608					.....	6,264	.....	
Total	65,318	64,500	33,440	33,643	67,083		75,584	69,320	67,000	
2.—SCHOOLS OF ART.										
TECHNICAL SCHOOLS, P.										
Govenment Schools of Art.										
NUMBERS. 1886-87. 1887-88.										
9 9 Salaries of instructive staff ...	14,538	17,220	5,784	5,985	11,769		17,100	17,100	17,100	Provision made for new Principal from England on pay rising to Rs. 1,000 a month.
Clerks and servants	1,557	1,752	873	1,022	1,895		1,752	1,752	1,752	
Contingencies.										
Contract contingencies (ordinary)	4,866	4,870	3,008	2,241	5,249		4,870	4,870	4,870	
Contract contingencies (extraordinary, A and B) ...	.....	.....	.....	.....	.....		.....	.....	.....	
							.....	23,722	.....	
Deduct probable savings ...	.....	.....	.....	.....	.....		.....	2,722	.....	
Total	20,961	23,842	9,665	9,248	18,913		23,722	21,000	23,722	
Government Art Gallery.										
Establishment	1,429	1,536	748	896	1,644		1,536	1,536	1,536	
Contingencies.										
Contract contingencies (ordinary)	3,520	3,630	1,839	1,312	3,151		3,655	3,655	3,655	
Other miscellaneous charges.										
Allowance for the purchase of works of art	191	4,834	191	.....	191		4,809	4,809	4,809	As estimated by Director.
Total	5,140	10,000	2,778	2,208	4,986		10,000	10,000	10,000	
3.—LAW SCHOOLS.										
4.—SURVEY SCHOOLS.										
NUMBERS. 1886-87. 1887-88.										
6 6 Survey teachers ...	5,568	6,005	2,635	2,995	5,630		5,970	5,970	5,970	Officer on less pay.
Servants ...		384					384	384	384	
Contract contingencies (ordinary)	1,185	1,320	777	459	1,236		1,320	1,320	1,320	
Contract contingencies (extraordinary, A and B) ...	61	.....	—6	.....	—6		.....	.....	.....	
Field allowances	1,157	1,000	1,025	47	1,072		1,000	1,000	1,000	
Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		8,709					.....	8,674	8,674	
Deduct probable savings ...	.....	209	.....	.....	.....		.....	674	674	
Total ...	7,971	8,500	4,431	3,501	7,932		8,674	8,000	8,000	

GRANT 22.—EDUCATION—*continued.*

HEAD AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
G.—GOVERNMENT SCHOOLS, SPECIAL—*contd.*										
5.—INDUSTRIAL SCHOOLS.										
NUMBERS. 1886-87. 1887-88.										
Schools for Artizans.										
5 4 Salaries of masters ... ... Clerks and servants	292	1,092	148	843	991		600	600	600	As fixed by Government.
Stipends to pupil teachers ...	908	360	452	457	909		600	600	600	Ditto ditto.
Contract contingencies (Ordinary)	.....	360	.....	.....	.....		.....	.....	.....	
Total ...	1,200	1,812	600	1,300	1,900		1,200	1,200	1,200	
6.—OTHER SCHOOLS, SUCH AS MADRASSAS.										
NUMBERS. 1886-87. 1887-88.										
Calcutta Madrassa.										
1 1 Principal ...	38,560	9,000	19,354	20,581	39,935		40,200	9,000	9,000	
... ... Professors ...		6,720						7,440	7,440	Grade increments.
... ... Teachers		22,840						23,760	23,760	Ditto.
... ... Clerks and servants	2,696	2,760	1,346	1,611	2,957		2,820	2,820	2,820	Ditto.
Contingencies.										
Contract contingencies (ordinary)	1,075	1,148	461	476	937		1,148	1,148	1,148	
Contract contingencies (extraordinary, A and B)	855	870	855	125	980		870	870	870	
Travelling allowances	32	.....	32	.....	32		.....	.....	.....	
								45,038	45,038	
Deduct probable savings ...	.....	.....	.....	.....	.....		.....	1,038	1,038	
Total ...	43,218	43,338	22,048	22,793	44,841		45,038	44,000	44,000	
Moorshedabad Nawab's Madrassa.										
NUMBERS. 1886-87. 1887-88.										
8 8 Salaries of teachers	9,780	10,200	4,919	5,673	10,592		10,560	10,560	10,560	Increase of pay sanctioned from surplus funds.
... ... Clerks and servants	2,200	1,920	1,075	1,331	2,406		1,920	1,920	1,920	
Contingencies.										
Contract contingencies (ordinary)	2,267	2,680	1,480	886	2,366		3,100	3,100	3,100	
Contract contingencies (extraordinary, A and B)	419	85	—157	.....	—157		85	85	85	
Survey teachers										
Compounders										
								15,665	15,665	
Deduct probable savings ...								665	665	
Total ...	14,666	14,885	7,317	7,890	15,207		15,665	15,000	15,000	
Cox's Bazar Madrassa.										
Masters	439	420	439	897	1,336		420	420	420	

240

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. First six months of 1885-86.	Last six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
G.—GOVERNMENT SCHOOLS, SPECIAL—*concld.*										
6.—OTHER SCHOOLS, SUCH AS MADRASSAS—*concld.*										
Contingencies.										
Contract contingencies		60					60	60	60	
	439	480	439	897	1,336		480	480	480	
Deduct for rounding		58,703 357								
Total ...		58,346								
7.—PETTY CONSTRUCTION AND REPAIRS.										
Training Schools	306		306	12	318		400	400	400	
Government Schools of Art ...	.....		.....	.....	.....		.....	.....	.....	
Law Schools	.....		.....	.....	.....			.....	.....	
Survey Schools	.....		.....	.....	.....		100	100	100	
Industrial Schools	.....		.....	.....	.....		.....	.....	.....	
Calcutta Madrassa	12		12		12		.....	.....	.....	
Moorshedabad Nawab's Madrassa	164		15		15		.....	.....	.....	
	482		333	12	345		500	500	500	
8.—FURNITURE AND APPARATUS.										
Training Schools	61		61	6	67		.....	.....	.....	
Government Schools of Art ...	381		381		381		.....	.....	.....	
Law Schools	.....		.....	.....	.....		.....	.....	.....	
Survey Schools	37		37		37		400	500	.....	Based an actuals
Industrial Schools	.....		.....		.....		.....	.....	.....	
Calcutta Madrassa	72		72		72		.....	.....	.....	
Moorshedabad Nawab's Madrassa	298		298		298		.....	.....	.....	
	849	.....	849	6	855		400	500	.....	
Add for rounding ...	.....	.....	.....	.....	.....		.....	.....	1,69,902 98	
Total Government Schools, Special	1,60,244	1,67,000	81,900	81,498	1,63,398		1,81,263	1,70,000	1,70,000	
H.—GRANTS-IN-AID.										
TO LOCAL COLLEGES AND SCHOOLS.										
For Boys.										
Colleges	26,197		14,195	13,150	27,345					
European Schools	.....		.....	197	197					
High Schools, English	93,353		48,292	51,614	99,906					
Middle Class, English	1,78,304		92,875	1,17,157	2,10,032					
Middle Class, Vernacular ...	1,00,271		51,971	53,583	1,05,554					
Lower Class, Vernacular ...	13,919		6,233	5,412	11,645					
Schools for Artizans	.....	5,41,000	.....	110	110		4,35,040	4,35,000	2,60,000	The Director explains that provision is made for Narail, Patna, Mahesadal, Berhampore, and Midnapore Colleges and Schools, besides a large number of pending applications. This excludes grants transferred to District Boards, Rs. 1,28,000.
For Girls.										
Normal Schools	18,266		3,260	3,362	6,622					
European Girls' Schools ..	24,826		12,898	66,558	79,456					
Native Girls' Schools	37,870		20,047	18,741	38,788					
Zenana Institution	14,996		6,861	7,038	13,899					
2.—*Payments by results.*										
Grants for Primary Schools ...	7,30,044	7,71,094	5,56,152	2,00,917	7,57,069		5,51,094	5,51,000	11,000	Includes grants to Primary Schools in Angul and Banki, and Pathsalas in Sonthal Pergunnahs, and excludes grants transferred to District Boards, Rs. 2,60,000.
Grants for Hill Schools ...	1,678	560	559	1,531	2,090		560	560	560	
3.—*Grants-in-aid of private Educational Buildings*	38,170	85,966	100	9,120	9,220		53,950	53,950	30,000	This is made up of the following items, and it is presumed sanction of Government has been obtained. *Details.* Aided Girls' School at Pooree ... ... Rs. 800; Magoorah High School 1,500; St. Paul's, Darjeeling 11,000; Assensole Convent ... 15,000; Protestant European Orphanage, Cuttack 15,000; St. Placid's, Chittagong 6,000; St. John's Parochial, Calcutta ... ... 2,650; Dhurrumtolla Loretto, Calcutta 2,000; 53,950
4.—*Furniture and Apparatus* ...	.....	3,000	.....	.....	.....		4,500	(a) 4,500	4,500	
		14,01,620						10,45,010	3,00,060	
Deduct probable savings ...	.....	32,620	.....	.....	.....			15,010	1,260	
Total Grants-in-aid ...	12,77,894	13,69,000	8,13,443	5,48,490	13,61,933		10,45,144	10,30,000	3,04,800	(a) As estimated

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—SCHOLARSHIPS.										
1.—*In Arts Colleges.*										
Senior	32,358	25,800	17,051	17,777	34,828		25,800	25,800	26,040	
Junior	54,470	45,600	30,593	26,555	57,148		45,600	45,600	45,600	
Sanskrit	1,382	2,832	1,185	987	2,172		2,832	2,832	2,832	
Special Mahomedan Scholarships			.....	.....	.....		1,680	1,680	1,680	*Vide* Bengal Government Resolution, dated 17th August 1886, received with endorsement No. 552 of 18th idem, for the encouragement of Mahomedan education.
2.—*In Professional Colleges.*										
Agricultural	7,792	10,000	4,987	3,630	8,617		10,000	10,000	10,000	
Engineering scholarships ...		14,940	.....	.....	.....		15,840	15,840	15,840	No sanction for increase.
3.—*In Secondary Schools.*										
Junior	877	54,300	447	544	991		54,300	54,300	54,300	
Middle English	13,107		7,740	6,219	13,959					
Middle Vernacular	35,709		20,116	17,830	37,946					
Girls	844	1,800	435	468	903		1,800	1,800	1,800	
Rajah of Hill Tipperah's Scholarships	244	240	154	108	262		240	240	240	
4.—*In Primary Schools.*										
Upper Primary	28,692	34,176	15,929	17,175	33,104		31,296	31,296	.....	The Director repeats his proposal to increase the number of these scholarships, and orders should issue now. Rs. 7,000 of these have been transfered to District Boards, so the increase asked for is about Rs. 5,000.
Lower Primary							20,792	20,792	.....	
5.—*In Special Schools other than Training Schools* ...	772	2,375	505	509	1,014		2,375	2,375	2,375	
		1,92,063					2,12,555	2,12,555	1,60,797	
Deduct probable savings ...		17,063					1,680	12,555	10,797	
Total Scholarships ...	1,76,247	1,75,000	99,133	91,802	1,90,935		2,10,875	2,00,000	1,50,000	
K.—MISCELLANEOUS.										
1.—GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.										
Grants for the encouragement of useful publications ...	5,202	2,000	3,870	665	4,535		5,000	5,000	5,000	
Grant for *Education Gazette* ...	3,600	3,600	1,800	1,800	3,600		3,600	3,600	600	On actuals.
Rewards for production of Uriya Books.										
Grants for the purchase of certain Uriya books ... ... Thibetan manuscripts	.....	3,000	.....	700	700		1,000	1,000	1,000	
2.—GOVERNMENT BOOK DEPOT.										
Book Mohurirs	408	1,200	204	211	415		.....	1,200	.....	As estimated elsewhere by Director.
3.—REGISTRATION OF BOOKS.										
4.—PRINTING OF BOOKS.										
5.—GRANTS TO SCHOOL BOOK SOCIETY	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
6.—MISCELLANEOUS.										
Remuneration to Examiners.										
Government allowance ...	2,974	2,500	542	858	1,400		2,500	2,500	2,500	
Payments from fees	3,248		812	2,304	3,116		11,000	11,000	11,000	As credited *per contra* examination fees.
Contract contingencies (hostel charges)	2,551	2,737	1,957	1,241	3,198		3,000	3,000	3,000	
Passage and outfit of Agricultural Scholarship-holders ..	4,662	2,000	1,000	2,000	3,000		2,000	2,000	2,000	
Passage and outfit of Gilchrist Scholarship-holders	1,000	1,000	.....	.....	.....		1,000	1,000	.....	
Examination charges and rewards for Sanskrit titles ...	1,700	3,000	.....	1,700	1,700		3,000	3,000	3,000	
Rewards to teachers and pupils in Sanscrit Toles in Nudden	1,800	1,800	900	900	1,800		1,800	1,800	1,800	
Prize for proficiency in Veterinary Science to Agricultural Scholarship-holders ...	873	.....	.....	.....	.....		.....	.....	.....	
Grant for Sarasvat Somaj at Dacca	500	500	500	.....	500		500	500	500	

242

GRANT 22.—EDUCATION—*concluded.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concld.*										
K.—MISCELLANEOUS—*concld.*										
6.—MISCELLANEOUS—*concld.*										
Cost of land	.....	... ..	.. ..	.....	... .			.....	..	
Value of medical stores ...	..	... .	..	.	.....			. ..	.. .	
Miscellaneous charges	110	1,000	—52	.....	—52		1,000	1,000	1,000	
Grant to Laha Family Endowment Fund ...	.....	1,000	.....	.....	.....		1,000	1,000	1,000	
Municipal tax on Surnomye Hospital	...	. ..	..	...	... .		160	160	160	*Vide* Bengal Government No. 1165T, dated 6th November 1886.
Deduct and add for rounding	.....	27,737	.....	.	.....		.....	40,160	31,960	
Deduct and add for probable savings	.....	263	..	.	... .		... ..	5,160	4,960	
Total ...	31,029	28,000	12,733	13,579	26,312		38,960	35,000	30,000	
L.—REFUNDS.										
Refunds	6,122	5,000	2,114	213	2,327	..	... ..	6,000	6,000	Based on actuals.

R R'D. & others—Log. No 14525C 75 7-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 1ST FEBRUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1974C, dated the 3rd January 1887, submitting the estimates of receipts and expenditure of the Education Department for 1887-88.

Receipts.—The sanctioned estimate of receipts of the Education Department for the current year is Rs. 5,56,000, against which the Director of Public Instruction has estimated Rs. 5,49,300 and the Accountant-General Rs. 5,26,000 for 1887-88. The Director's estimate under "Fees and Fines, Government Colleges, General," amounting to Rs. 1,12,100, has been reduced by the Accountant-General to Rs. 1,00,000, with reference to the actuals of twelve months ending 30th September 1886, which amounted to Rs. 91,118. An increase is anticipated owing to certain arrangements connected with the change of date of the University examinations which had the result of diminishing the fees in 1885-86, and the Director's estimate of Rs. 1,12,100 is retained. On the other hand, the Accountant-General has increased the departmental estimate of "Law Class Fees" from Rs. 9,600 to Rs. 10,300. As smaller receipts are anticipated from the Dacca College, owing to the opening of Law classes in the Juggannath College at Dacca, the Director's estimate of Rs. 9,600 is accepted. "Fees from Government Schools, General," have been estimated at Rs. 3,45,000 for the ensuing year, against Rs. 3,51,400, the sanctioned estimate for the current year. The decrease is due to the transfer of schools to District Boards in the 16 districts mentioned in Schedule III of the Local Self-Government Act, against some increase expected in High Schools. The Local Self-Government Act will probably be introduced from 1st April next into all districts not excluded by section 1 of the Act, and all receipts and charges of Middle English and Middle Vernacular Schools outside municipal limits will be transferred to District Boards. A sum of Rs. 21,000 will therefore be deducted from the Director's estimate of Rs. 3,45,000. The Accountant-General has struck out the item of Rs. 11,800 on account of "Interest from Government Securities," as it has been separately shown in the "Interest" budget. His estimates under other heads are accepted, and the total amount of receipts will stand at Rs. 5,16,400.

2. *Expenditure.*—The Accountant-General's estimate of expenditure is compared in the following table with the departmental estimate and the sanctioned grant for the current year:—

	Departmental estimate, 1887-88.	Accountant-General's estimate, 1887-88.	Sanctioned grant, 1886-87.
	Rs.	Rs.	Rs.
Direction	59,178	57,000	55,000
Inspection	4,42,960	4,30,000	4,46,000
Government Colleges, General ...	4,27,154	4,00,000	4,12,000
Ditto ditto, Professional ...	1,03,745	1,00,000	1,04,000
Ditto Schools, General	6,35,016	6,20,000	6,36,000
Ditto ditto, Special	1,81,263	1,70,000	1,67,000
Grants-in-aid	10,45,144	10,30,000	13,69,000
Scholarships	2,10,875	2,00,000	1,75,000
Miscellaneous	38,960	35,000	28,000
Refunds	.....	6,000	5,000
	.....	30,48,000	33,97,000
Deduct—Transferred to Civil, Furlough and Absentee Allowances	.....	5,000	5,000
Total ...	31,44,295	30,43,000	33,92,000

3. *Direction.*—The Director of Public Instruction estimates the total expenditure under this head for 1887-88 at Rs 59,178 and the Accountant-General at Rs. 57,000, against Rs. 55,000, the sanctioned grant for the current year. The Accountant-General's figures are accepted, with the exception that a sum of Rs. 4,000 will be provided for contract contingencies as proposed by the Director, instead of Rs. 3,700 as proposed by the Accountant-General.

4. *Inspection.*—The Director of Public Instruction estimates the total expenditure under this head for 1887-88 at Rs. 4,42,960 and the Accountant-General at Rs. 4,30,000, against Rs. 4,46,000, the sanctioned grant for the current year. Under the head "Deputy Inspectors and Sub-Inspectors" provision has been made for the pay of 47 Deputy and 104 Sub-Inspectors in 1887-88, against 47 and 182, respectively, in 1886-87. The decrease is due to the transfer of 78 Sub-Inspectors to the 16 District Boards formed under the Local Self-Government Act. As the Act will probably be introduced from 1st April next into all districts not excluded by section 1 of the Act, the pay of all Sub-Inspectors—except one for each district, who is required for inspection of primary schools situated in municipalities and Government estates, will be transf rred to District Boards The Accountant-General's estimate of Rs. 1,58,630 will accordingly be reduced to Rs. 1,19,000. The estimate proposed by the Director for "Travelling Allowances of Deputy and Sub-Inspectors" will also, for the same reason, be reduced from Rs. 82,600 to Rs. 77,600 The Director's estimate under "Clerks," amounting to Rs. 19,905, has been reduced by the Accountant-General to Rs. 18,705. The decrease is due to the transfer of the pay of the "Book Mohurirs" from this sub-head to "Miscellaneous." The Book Mohurirs now do the same work as ordinary clerks, and there is no reason why their pay should be taken under "Miscellaneous." The Director's estimate of Rs 19,905 is retained. The Director's estimate under "Servants," amounting to Rs 4,360, has been raised by the Accountant-General to Rs. 4,840 to provide for the half salary of peons in 16 districts. These peons are attached to the office of the District Committees of Public Instruction, and have hitherto been paid partly from the grants allotted to the Deputy Inspectors of Schools and partly from the funds of the District Committees. They accompany the Deputy Inspectors on their inspection tours, and will now be made over wholly to those officers, and their whole pay debited to Provincial Revenues. In view of the explanation given above, a sum of Rs. 810 will be added to the Accountant-General's provision of Rs 4,840, to provide for the half pay of peons in 27 districts, to which the Local Self-Government Act will probably be introduced from the 1st April next. There is an estimate of Rs. 34,800 under "General Improvements," in order to provide for 50 additional Sub-Inspectors on Rs 50 per mensem each, or at a total cost of Rs. 30,000 per annum, and for two additional Inspectresses of Schools at a cost of Rs 4,800 per annum. In view, however, of the present urgent necessity of keeping down all expenditure which is not absolutely necessary, the proposal cannot be sanctioned, and this item will accordingly be struck out of the budget for next year. The total grant under the head "Inspection" will stand at Rs. 3,55,000.

5. *Government Colleges, General.*—The Director of Public Instruction estimates the total expenditure under this head for next year at Rs 4,27,154 and the Accountant-General at Rs. 4,00,000, against Rs. 4,12,000, the sanctioned grant for the current year, and Rs. 3,82,861, the actuals of 1885-86. The Accountant-General's estimates for 1887-88 under the heads "First grade colleges," "Second grade colleges," and "Sanskrit College" are accepted. A provision of Rs 2,363 was made in the budget for 1886-87 on account of a new catalogue of Sanskrit manuscripts, but the amount was not utilised and has been reproduced by the Director in next year's budget. This item is allowed to stand. Under "Petty Construction and Repairs" a provision of Rs. 800 has been made by the Director of Public Instruction for next year. "Petty Construction and Repairs" is, however, no longer a budget head in departments to which the contract contingencies system has been extended, and the provision of Rs 800 will therefore be struck out of the budget for 1887-88. Under the head "Furniture and other stores," the Director of Public Instruction has made

a provision of Rs. 2,100 for next year to meet the cost of scientific instruments of local manufacture. The Accountant-General observes that this charge should be met from the lump grant for special and countersigned contingencies. The amount will accordingly be omitted from the budget for next year. The total grant under the head "Government Colleges, General," will stand at Rs. 3,97,000.

6. *Government Colleges, Professional.*—The estimate under this head shows a decrease of Rs. 4,000 as compared with the sanctioned grant for the current year. The decrease is due to the transfer of the Law Department of the Midnapore College to the Local Municipality, and to the appointment of a lower grade officer in the Engineering College, Howrah. Under the head "Contract Contingencies (ordinary)," subordinate to "Engineering College, Howrah," both the Director and the Accountant-General have provided a sum of Rs. 24,580 for next year, against Rs. 24,340, the sanctioned grant for the current year. No explanation has been given regarding the increased provision of Rs. 240. Under the heads "Petty Construction and Repairs" and "Furniture and Apparatus" Rs. 300 and Rs. 700, respectively, have been provided for by the Director for 1887-88. As explained in paragraph 5, these items come under contract contingencies, and should be met from the fixed grant for contract contingencies. They will accordingly be struck out of the budget. The total grant for the "Government Colleges, Professional," will therefore stand at Rs. 99,000.

7. *Government Schools, General.*—The Director of Public Instruction estimates the total expenditure under this head for 1887-88 at Rs. 6,35,016 and the Accountant-General at Rs. 6,20,000, against Rs. 6,36,000, the sanctioned grant for the current year, and Rs. 6,51,730, the actuals of last year. In framing the estimate, the Director has taken into consideration the introduction of the Local Self-Government Act into 16 districts only; but, as explained above, the Act will be introduced into all districts not excluded by section 1 of the Act. Accordingly his estimates under "District School Committees," "Middle Class Vernacular," and "Lower Class Vernacular" will be wholly transferred from the Provincial to the Local budget, and his estimate under "Middle Class English" will be reduced from Rs. 9,960 to Rs. 9,584, or by Rs. 376. The Accountant-General's estimates under the other sub-heads are accepted, and the total grant under "Government Schools, General," will stand at Rs. 5,16,200. The Accountant-General has wrongly shown that the contract system is in force in Net Grant Schools. These institutions are excluded from the contract system.

8. *Government Schools, Special.*—The Director of Public Instruction estimates the total expenditure under this head for 1887-88 at Rs 1,81,263 and the Accountant-General at Rs. 1,70,000, against Rs. 1,67,000, the sanctioned grant for the current year. Under the sub-head "Normal or Training Schools" the sanctioned estimate for the current year, amounting to Rs. 64,500, has, for 1887-88, been raised to Rs. 69,320. The actuals of the 12 months ending 30th September 1886 amounted to Rs. 67,083, and the estimate for next year will accordingly be reduced to Rs. 67,000. On the other hand, the sanctioned estimate for 1886-87 under "Schools of Art," amounting to Rs. 23,842, has been reduced by the Accountant-General to Rs. 21,000, against Rs. 23,722 provided by the Director. As a new Principal is expected from England, the Director's figures will be retained. Under the head "Furniture and Apparatus" no grant was sanctioned for 1886-87. The Accountant-General has made a provision of Rs. 500 for next year; but as this is an item of contract contingencies, it should be met out of the fixed allotment on that account, and should be omitted from the budget. The Accountant-General's estimates under other sub-heads are accepted. The total grant under "Government Colleges, Special," stands at Rs. 1,70,000.

9. *Grants-in-aid.*—The Director of Public Instruction estimates the total expenditure under this head for 1887-88 at Rs. 10,45,144 and the Accountant-General at Rs. 10,30,000, against Rs. 13,69,000, the sanctioned grant for the current year. In view of the explanation given above under "Inspection," the provision of Rs. 4,35,000 and Rs. 5,51,000 made by the Accountant-General for "Grants-in-aid to Local Colleges and Schools" and "Grants for Primary Schools," respectively, during next year is reduced to Rs 2,60,000 and Rs. 11,000. The Director has provided Rs. 53,950 under "Grants-in-aid of private educational buildings." In accordance with the recommendations of

the Finance Committee, this will be reduced to Rs. 30,000. The total grant under "Grants-in-aid" will stand at Rs. 3,04,800.

10. *Scholarships.*—The sanctioned estimate for 1886-87, amounting to Rs. 1,75,000, has been raised for 1887-88 to Rs. 2,00,000. The estimate under the sub-head "Senior Scholarships" is the same as the sanctioned grant for the current year. As the number of second grade senior scholarships has been increased from 39 to 40, an additional sum of Rs. 240 should be provided under this head, and the grant for "Senior Scholarships" will therefore stand at Rs. 26,040. The sanctioned grant for the current year under the head "Primary Scholarships" is Rs. 34,176. The Director of Public Instruction proposes to increase the grant for these scholarships from Rs. 34,176 to Rs. 52,088. The Lieutenant-Governor regrets that, owing to the present condition of the finances of the Province, he is unable to provide for larger expenditure under this head. As all the primary schools will be transferred to the management of the District Boards, the expenditure for these scholarships, amounting to Rs. 34,176, will also be made local. The total grant under "Scholarships" will stand at Rs. 1,50,000.

11. *Miscellaneous.*—The provision under "Grant for *Education Gazette*" is reduced by Rs. 3,000, as it is proposed to discontinue the grant. The provision of Rs. 1,200 on account of "Book Mohurirs'" pay under this head should be struck out, as it has already been provided under the head "Inspection." A sum of Rs. 1,000 is provided for passage and outfit of the Gilchrist scholars. The Finance Committee suggested that this should be discontinued. The item will accordingly be struck out of the budget for 1887-88. The Accountant-General's estimate under the remaining sub-heads are accepted. The total grant under "Miscellaneous" will stand at Rs. 30,000.

12. *Refunds.*—The Accountant-General's estimate of Rs. 6,000 for 1887-88 is accepted.

13. In accordance with the foregoing paragraphs, the total grants of the Education Department for 1887-88 stands thus in the Provincial budget—

	Rs.
Direction	57,000
Inspection	3,55,000
Government Colleges, General	3,97,000
Ditto ditto, Professional	99,000
Ditto Schools, General	5,16,200
Ditto ditto, Special	1,70,000
Grants-in-aid	3,04,800
Scholarships	1,50,000
Miscellaneous	30,000
Refunds	6,000
	20,85,000
Deduct—Civil Furlough and Absentee Allowances ...	5,000
Total ...	20,80,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, the Director of Public Instruction, and the General Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

Nos. 505-507.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 1st February 1887.

W. LeB.—Reg. No. 14526C—75—7-2-87.

ANNUAL ESTIMATE, MEDICAL DEPARTMENT, 1887-88.

No. 1872C, dated Calcutta, the 8th December 1886.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Bengal Provincial Services Medical Budget Estimate of Receipts and Expenditure, 1887-88.

Medical.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by Departmental officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
ABSTRACT.												
Receipts.												
Medical College fees	22,776	19,500	8,927	15,437	24,364	1,500	.....	19,900	20,300	21,000	21,000	The local estimate is based upon the actuals of three years, and is accepted with a few corrections.
Hospital receipts	63,714	56,000	38,561	18,513	57,074	6,000	...	56,000	62,000	62,000	62,000	
Lunatic Asylum receipts	26,232	31,000	11,516	12,570	24,086	.....	2,000	31,000	28,500	29,000	29,000	
Medicines sold by Civil Surgeons ...	1	500	—320	218	—102	.....	400	100	500	100	100	
Contributions	30,000	30,000	30,000	.....	30,000	.....	.....	30,000	30,000	30,000	30,000	
Miscellaneous	3,553	4,000	824	1,741	2,565	.....	100	4,000	3,900	3,900	3,900	
Total ...	1,46,276	1,41,000	89,508	48,479	1,37,987	7,500	2,500	1,41,000	1,45,200	1,46,000	1,46,000	
Charges.												
Medical establishment	4,62,719	4,97,000	2,37,229	2,45,556	4,82,785	13,000	.....	4,96,000	5,22,242	5,10,000	5,09,000	
Hospitals and dispensaries	3,95,077	3,73,000	2,17,815	1,74,879	3,92,694	27,000	.....	3,72,000	4,20,580	4,00,000	3,87,000	
Grants for medical purposes ...	45,752	50,000	20,066	25,616	45,682	.....	6,000	48,000	46,600	44,000	44,000	
Medical School and College... ...	2,34,071	2,43,000	1,19,044	1,30,620	2,49,664	.....	... ...	2,42,000	2,48,181	2,43,000	2,43,000	
Lunatic Asylum	1,12,821	1,10,000	53,625	62,250	1,15,875	.....	.....	1,10,000	1,17,200	1,10,000	1,10,000	
Chemical Examiner	4,688	5,000	2,884	2,203	5,087	.....	.....	5,000	5,160	5,000	5,000	
Sanitary Commissioner	40,656	38,000	19,842	21,064	40,906	.....	.....	38,000	39,230	38,000	38,000	
Vaccination	1,43,035	1,37,000	73,874	66,034	1,39,908	4,000	.....	1,37,000	1,46,846	1,41,000	1,41,000	
Refunds	193	2,000	80	140	220	.....	1,000	2,000	.....	1,000	1,000	
Total ...	... ..	14,55,000	.....	.....	.....	.....	.....	.....	.....	14,92,000	14,78,000	
Deduct—Transferred to 28—Civil urlough and Absentee allowances	.....	5,000	.....	.....	.....	.....	.....	... ..	.....	5,000	5,000	
Total 24—Medical ...	14,39,012	14,50,000	7,44,459	7,28,362	14,72,821	44,000	7,000	14,50,000	15,46,939	14,87,000	14,73,000	

XIX.—Medical Budget Estimate for 1887-88.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estmate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Inspector-General.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical College Fees.										
Fees, fines of Medical College and Schools	22.776	19,500	8,927	15,437	24,364	19,900	20,300	21,000	21,000	Based on actuals.
Hospital Receipts.										
Fees from paying patients at the General Hospital	63,714	56,000	38,561	18,513	57,074	56,000	62,000	62,000	62,000	Ditto ditto.
Lunatic Asylum.										
Fees from paying patients ...	9.799	12,000	3,299	4,727	8,026	31,000	10,500	11,000	11,000	Ditto ditto.
Sale proceeds for manufactured articles	16,433	19,000	8,217	7,843	16,060		18,000	18,000	18,000	Ditto ditto.
	26,232	31,000	11,516	12,570	24,086	31,000	28,500	29,000	29,000	
Medicines sold by Civil Surgeons.										
Sale proceeds of medicines and medical stores	1	500	—320	218	—102	100	500	100	100	The minus entries are due to erroneous adjustments; the actuals should only be for medical stores supplied to the public, and must be very small.
Contributions.										
Contributions from the Calcutta Corporation for the Sealdah Hospital	30,000	30,000	30,000	.....	30,000	30,000	30,000	30,000	30,000	
Contributions from private sources	...	.....	.....	.....	.. ...	.....	.....	.....	...	
	30,000	30,000	30,000	.....	30,000	30,000	30,000	30,000	30,000	
Miscellaneous.										
Miscellaneous	3,553	4,000	824	1,741	2,565	4,000	3,900	3,900	3,900	Based on actuals.
Total	1,46,276	1,41,000	89,508	48,479	1,37,987	1,41,000	1,45,200	1,46,000	1,46,000	

GRANT 24.—MEDICAL SERVICES.

Numbers 1886-87.	Numbers 1887-88.	Heads and items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL ESTABLISHMENT.										
		Salaries.										
		Office of Inspector-General of Hospitals—										
1	1	Inspector-General ...	26,938	27,000	13,500	15,750	29,250		27,000	27,000	27,000	
23	23	Clerks and servants ...	17,267	17,000	8,660	10,044	18,704		20,100	19,000	19,000	Provides for increments and Darjeeling allowances reduced with reference to Bengal Government No. 1955, dated 20th August 1886, limiting the number of clerks to accompany the Inspector-General to Darjeeling.
		Contingent Charges.										
		Contract contingencies (ordinary)	1,917	1,200	1,095	820	1,915		1,200	1,200	1,200	As passed by Government.
		Petty construction ... ... / Purchase of books	.....	500	.....	.....	.....		500	500	500	Ditto ditto.
		Travelling Expenses.										
		Travelling expenses and allowances	1,092	2,200	584	527	1,111		3,000	2,000	1,000	Looking to actuals, this provision is reduced. The Inspector-General, however, considers his increased estimate necessary.
			47,214	47,900	23,839	27,141	50,980		51,800	49,700	48,700	
		DISTRICT CHARGES.										
		Salaries.										
37	37	Surgeons		3,36,994	*				3,46,115*	3,46,115	3,46,115	* Promotions to higher grades in four districts (at Rs. 200 = Rs. 9,600) against lower grade officers in two (Rs. 2,479).
1	2	Assistant Surgeons		3,600					6,000†	6,000	6,000	† New post of Assistant to Civil Surgeon, 24-Pergunnahs, and allowance to Medical Subordinate, Chittagong Hill Tracts,—*vide* Bengal Government Nos. 2290, dated 19th October 1885, and 1336, dated 18th March 1886.
			3,67,095		1,81,263	1,99,757	3,81,020					
9	9	Uncovenanted Medical Officers ...		70,800					69,000‡	69,000	69,000	‡ Increase in grade pay in Dumka (Rs. 1,200); decrease in Bogra (Rs. 3,000).
		Establishment.										
89	89	Clerks and servants	18,917	18,802	9,427	9,956	19,383		18,967	18,967	18,967	Increase due to increments.
5	5	Hospital Assistants, Compounders and Dressers	473	660	160	180	340		660	660	660	
		Contingent charges.										
		Contract contingencies (ordinary)	2,891	3,500	1,579	1,386	2,965		3,500	3,200	3,200	Government, in No. 2300, dated 28th October 1886, have increased the contract grant to the Sanitary Commissioner by Rs. 300 by reduction under "Medical," which is taken here.
		Contract contingencies (extraordinary)	.....	.....	.....	.....	.....		.....	.....	.....	
		Medical stores	11,931	12,000	11,881	608	12,489		12,000	12,000	12,000	
		Other miscellaneous charges ...		.....	209	.....	209		200	.....	.....	Wrong adjustment.
		Travelling Expenses.										
		Travelling expenses and allowances	13,989	14,000	8,871	6,528	15,399		14,000	14,000	14,000	
		Total District Charges ...	4,15,505	4,60,356	2,13,390	2,18,415	4,31,805		4,70,442	4,69,942	4,69,942	
		Deduct probable savings ...	.....	5,08,256 11,256	.....	.....	.....	.....	.....	5,19,642 9,642	5,18,642 9,642	
		Total Medical Establishment ...	4,62,719	4,97,000	2,37,229	2,45,556	4,82,785	4,96,000	5,22,242	5,10,000	5,09,000	

249

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES.										
		Salaries.										
3	3	Surgeons		36,900	.....	.....	.....		36,900	36,900	36,900	
3	3	House Surgeons ...		16,200	.....	.....	.....		16,200	16,200	16,200	
3	3	Allowances to Superintendents ...		9,600	.....	.....	.....		9,600	9,600	9,600	
37	40	Assistant Surgeons		38,000	60,107	69,087	1,29,194		(a) 43,400	43,400	40,000	(a) Due to provision for the increased salaries of three Assistant Surgeons in Jessore, Burdwan, and Ghattal, owing to the municipalities not paying the increased salaries—see Government of Bengal Nos. 2614, 2617, and 2623, dated 3rd December 1885.
27	33	Supernumerary Assistant Surgeons...	1,20,537	23,600	.....	.....	.....		(b) 47,400	47,400	40,000	(b.) The Inspector-General explains that there were on 1st October 1886-87 seven 1st grade Assistant Surgeons on Rs. 200; twelve 2nd grade on Rs. 150; one 3rd grade on Rs. 100; and thirteen 3rd grade on Rs. 50 holding no permanent appointment.
9	9	Apothecaries and Assistant Apothecaries		15,600	.....	.....	.....		(c) 16,200	16,200	16,200	(c.) Increase in Presidency General Hospital—*vide* Government of Bengal No. 1929, dated 23rd September 1886. Staff allowance. Assistant Apothecaries.
			1,20,537	1,39,900	60,107	69,087	1,29,194		1,69,700	1,69,700	1,58,900	
		Establishment.										
1	1	Steward			.....	.....	.....		3,000	3,000	3,000	
153	164	Hospital Assistants and Supernumerary Hospital Assistants	53,853	47,330	26,583	21,233	47,816		(d) 48,410	48,410	47,500	(d.) Increase, due to (a) new posts, Daudnagar (Rs. 240) and Thakurgaon (Rs. 300)—Government of Bengal Nos. 31, dated 19th April 1885, and 2158, dated 9th October 1886, respectively; (b) promotions, Fenny and Pipli (Rs. 60); (c) special allowances in Rangamati and Ruma (Rs. 480); *vide* Government of Bengal No. 1030, dated 18th March 1886. There are also 70 Civil Hospital Assistants without permanent employ against 61 in 1885-86; (d) against decreases in Chandbally and Danton (Rs. 150,) which are held by lower grade subordinates.
33	34	Compounders, dressers and apothecaries		4,728	.....	.....	.....		(e) 4,968	4,968	4,968	(e). Compounder for Rangamati—*vide* Government of Bengal No. 2054, dated 12th December 1885.
491	491	Clerks and servants	50,298	50,000	25,037	21,589	46,626		(f) 49,446	49,446	49,446	(f). Wrongly included allowance in actuals to Roman Catholic Chaplain attending Presidency General Hospital under Bengal Government No. 257, dated 16th March 1880—see my No. 608E, dated 1st December 1886, to Government.
		Small-pox establishment for Campbell Hospital	.....	1,304	.....	.....	.....		(g) 1,304	.....	.....	(g). Adjusted against "Temporary establishment."
		Temporary establishment ..	1,442	1,000	963	265	1,228		852	852	852	
		Allowance for attending Educational Institutions	5,367	5,400	2,675	3,000	5,675		6,400	6,400	5,400	
		Unpassed native medical pupils	.....	.....	.....	1,230	1,230		.....	.....	.....	
		Contingent charges.										
		Contract contingencies	1,36,374	1,10,000	78,134	53,085	1,31,219		1,10,000	1,10,000	1,10,000	As passed by Government.
		Petty construction										
		Purchase of books and publications	1,442	2,500	1,442	.....	1,442		2,500	1,000	1,000	Reduced on actuals.
		Medical stores	18,380	18,000	18,854	1,415	20,269		18,000	18,000	18,000	
		Mathematical stores	5	.....	5	.....	5					
		Other miscellaneous charges ...	459	.....	459	.....	459		500	.....	.....	

GRANT 24.—MEDICAL SERVICES—*continued.*

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last 6 months of 1685-86.	First 6 months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Remarks.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HOSPITAL AND DISPENSARIES—*concluded.*										
Travelling expenses.										
Travelling expenses and allowances	6,920	5,000	3,556	3,975	7,531		5,500	5,500	5,500	Increased on actuals.
	.....	3,88,162	.....	.....	.....		.....	4,17,876	4,05,166	
Deduct probable savings ...	.....	15,162	.....	.....	....		.....	17,876	18,166	
Total Hospitals and Dispensaries	3,95,077	3,73,000	2,17,815	1,74,879	3,92,694	3,72,000	4,20,580	4,00,000	3,87,000	
MEDICAL SCHOOLS AND COLLEGES.										
NUMBERS. 1886-87. / 1887-88.										
Salaries.										
1 / 1 Principal ...	1,93,185	21,600	96,602	1,11,141	2,07,743		21,600	21,600	21,600	
10 / 10 Professors ...		1,04,800					1,06,800	1,06,800	1,06,800	Nominal increase.
2 / 2 Assistant Professors		5,400					5,400	5,400	5,400	
4 / 4 Superintendents ...		10,800					10,800	10,800	10,800	
21 / 21 Teachers		49,320					48,120	48,120	48,120	Lower grade officer in Temple Medical School.
9 / 9 Demonstrators of Anatomy ...		14,820					14,820	14,820	14,820	
	1,93,185	2,06,740	96,602	1,11,141	2,07,743		2,07,540	2,07,540	2,07,540	
Establishments.										
5 / 5 Chemical and Anatomical Assistants	14,404	1,920	7,341	8,042	15,383		1,920	1,920	1,920	
8 / 8 Assistants and others in the Museum		2,736					2,736	2,736	2,736	
3 / 3 Injectors and Taxidermists ...		720					720	720	720	
74 / 74 Clerks, servants and others		10,109					10,109	10,109	10,109	
21 / 21 Female pupils ...	2,890	3,696	1,524	457	1,981		3,696	3,696	3,696	
... / ... Native medical pupils	24	.....	.....	131	131		.....	.....	.....	
19 / 19 Extra establishment for dissecting season	794	1,060	677	88	765		1,060	1,060	1,060	
Contingent Charges.										
Contract contingencies (ordinary)	7,254	6,650	3,546	2,558	6,104		6,650	6,650	6,650	As fixed by Government.
Special and countersigned contingencies	.....	1,200	.....	.....	.....		1,200	1,200	1,200	Ditto ditto.
Scholarships, stipends, &c. ...	11,289	10,050	6,196	6,166	12,362		10,050	10,050	10,050	
Cost of medical stores	669	2,000	642	6	648		1,000	1,000	1,000	Reduced on actuals.
Cost of stores from England ..	1,778	.....	1,778	.....	1,778		.....	...	.....	
Prizes	1,064	1,000	168	190	358		1,000	1,000	1,000	
Other miscellaneous charges ...	570	.....	570	1,663	2,233		.....	.....	...	
Travelling expenses.										
Travelling expenses and allowances	150	250	.....	178	178		500	250	250	Last year's figure repeated with reference to actuals.
		2,48,131						2,47,931	2,47,931	
Deduct probable savings ...		5,131						4,931	4,931	
Total Medical Schools and Colleges	2,34,071	2,43,000	1,19,044	1,30,620	2,49,664	2,42,000	2,48,181	2,43,000	2,43,000	
LUNATIC ASYLUM.										
NUMBERS. 1886-87. / 1887-88.										
Salaries.										
4 / 4 Superintendents ...	8,482	10,800	3,920	7,684	11,604		10,800	10,800	10,800	
Establishment.										
6 / 6 Civil Hospital Assistants ...	1,936	1,920	964	1,052	2,016		1,920	1,920	1,920	
1 / 1 Compounders and dressser		144					144	144	144	
4 / 4 Matrons	14,248	3,720	8,260	8,351	16,611		3,720	3,720	3,720	
7 / 7 Overseers		11,100					11,100	11,100	11,100	
286 / 286 Clerks, servants and guards ...	24,399	25,542	12,213	13,630	25,843		25,458	25,542*	25,542	* The previous figure is retained, though there is an increase of Rs. 264 in Berhampore Lunatic Asylum—Bengal Government No. 1518, dated 21st March 1886.
12 / 12 Temporary manufacturing establishment ...	1,259	2,160	514	605	1,119		2,160	1,500†	1,500	† Decreased on actual

251

GRANT 24.—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	REMARKS.
LUNATIC ASYLUM—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supplies and services.										
Contract contingencies	62,064	60,000	27,403	30,811	58,214		60,000	60,000	60,000	
Petty construction (above Rs. 100)	.....	1,500	.....	.....	.....		1,500	1,500	1,500	A new provision, for which it is presumed that sanction has been obtained.
Cost of medical store	316	300	234	80	314		325	325	325	
Other miscellaneous charges ...	107	.....	107	10	117		.....	.....	.....	
Travelling Expenses.										
Travelling allowances and expenses	10	100	10	27	37		73	50	50	Based on actuals.
		1,17,286	.....	.....	.....			1,16,601	1,16,601	
Deduct probable savings ...		7,286	.....	.....	.....			6,601	6,601	
Total Lunatic Asylum ...	1,12,821	1,10,000	53,625	62,250	1,15,875	1,10,000	1,17,200	1,10,000	1,10,000	
CHEMICAL EXAMINER.										
NUMBERS. 1886-87. / 1887-88.										
Salary.										
1 / 1 Assistant Chemical Examiner	2,279	1,920	1,228	1,478	2,706		2,040	2,040	2,040	Increased for annual increment.
1 / 1 Civil Hospital Assistant	.....	840	.....	.....	.....		840	840	840	
Establishment.										
4 / 4 Clerks and servants	756	756	378	441	819		756	756	756	
Contingent Charges.										
Medical stores	1,119	1,000	1,055	20	1,075		1,000	1,000	1,000	
Freight on European stores ...	11	.....	11	.....	11		.....	.....	.....	
Service postage stamps ...	75	60	40	30	70		70	74	74	Increased on actuals.
Miscellaneous	448	424	172	234	406		454	450	450	Ditto.
								5,160	5,160	
Deduct for rounding ...	.....	.....	.....	.....	.....		.....	160	160	
Total Chemical Examiner ...	4,688	5,000	2,884	2,203	5,087	5,000	5,160	5,000	5,000	
GRANTS FOR MEDICAL PURPOSES.										
Grants to the following dispensaries and hospitals supported from private sources :—										
Calcutta native hospitals and private dispensaries		37,366					34,000	34,000	34,000	Grant to Mayo Hospital reduced; *vide* Government of Bengal No. 2010, dated 28th September 1886.
Howrah General Hospital ...		4,400					4,400	4,400	4,400	
Donations to Irrigation Hospital at Debree...	40,824	300	17,229	24,256	41,485		300	300	300	
Grants to dispensaries in lieu of medical stores		100					100	100	100	
Cost of medical stores	566	2,502	532	1	533		2,502	1,000	1,000	
Grants to dispensaries in the Sonthal Pergunnahs	.....	600	.....	.....	.....		600	600	600	
Grants to dispensaries in Government estates	1,400	660	770	405	1,175		660	600	600	
Expenses during the prevalence of epidemics	2,948	4,072	1,535	954	2,489		4,938	3,000	3,000	Reduced on actuals.
Calcutta Lock-hospital	14	.....	14	.....	14					
Suburban Lock-hospital	.....	.....	−14	.....	−14					
Total grant for medical purposes	45,752	50,000	20,066	25,616	45,682	48,000	46,600	44,000	44,000	
SANITARY COMMISSIONER.										
NUMBERS. 1886-87. / 1887-88.										
Salary.										
1 / 1 Sanitary Commissioner	23,384	21,600	11,184	11,952	23,136		21,600	21,600	21,600	
Establishment.										
21 / 21 Clerks and servants	12,824	12,960	6,477	7,584	14,061		13,080	13,080	13,080	Increase to meet increments.
Contingent Charges.										
Contract contingencies	1,205	1,100	650	909	1,559		1,400	1,250	1,250	Fixed in Government of Bengal No. 2000, dated 28th October 1886.
Purchase of books	98	.....	.....	.....	.....		150	150	150	Ditto.
Other miscellaneous charges ...	31	.....	31	119	150		.....	.....	.....	

GRANT 24.—MEDICAL SERVICES—*concluded.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SANITARY COMMISSIONER—*continued.*										
		Travelling Expenses.										
		Travelling expenses and allowances	3,114	3,000	1,500	500	2,000		3,000	2,500	2,500	Reduction in establishment for Darjeeling anticipated.
		Deduct probable savings		38,660 660						38,580 580	38,580 580	
		Total Sanitary Commissioner ...	40,656	38,000	19,842	21,064	40,906	38,000	39,230	38,000	38,000	
		VACCINATION.										
		Salary.										
7	7	Superintendents ...	60,520	8,500	29,877	28,390	58,267		43,300	(a)42,700	42,700	(a) Local estimate reduced in accordance with Code rule, Chapter IX, paragraph 3 (a) (b).
10	9	Assistant Surgeons or Deputy Superintendents ...		19,500					17,100	(b)17,100	17,100	(b) Decrease due (a) to omission of salary of Deputy Superintendent, Metropolitan Circle—*vide* Bengal Government No. 217, dated 23rd April 1885 (Rs. 2,400), now payable by Municipality; (b) two lower grade officers in Metropolitan Circle and one in Darjeeling against increases due to special allowances—*vide* Government of Bengal Nos. 908, dated 16th June 1886, and 681, dated 29th May 1866.
71	76	Va cine Inspectors	20,002	19,690	10,457	10,893	21,350		21,210	(c)21,210	21,210	(c) Two new Inspectors in Behar and three in Sonthal Pergunnahs. Government of Bengal Nos. 2389, dated 13th August 1886, and 2026, dated 17th July 1886.
		Establishment.										
318	314	Vaccinators and Assistants ...	22,004	24,505	11,254	9,628	20,882		25,901	(d)25,901	25,901	(d) Increase nominal.
40	40	Clerks and servants	6,201	6,423	3,083	3,386	6,469		6,435	(e)6,435	6,435	(e) Grade increment.
		Temporary establishment ...	1,477	.....	1,285	626	1,911		.....			
		Contingent Charges.										
		Contract contingencies	3,900	3,500	1,740	1,710	3,450		4,000	3,500	3,500	
		Cost of medical stores	1,248	1,300	1,213	.....	1,213		1,300	1,300	1,300	
		Other miscellaneous charges ...	.....	.....	.....	39	39					
		Travelling Expenses.										
		Travelling expenses and allowances	27,683	27,000	14,965	11,362	26,327		27,600	27,000	27,000	
		Deduct probable savings... ...		1,40,418 3,418						1,45,146 4,146	1,45,146 4,146	
		Total Vaccination ...	1,43,035	1,37,000	73,874	66,034	1,39,908	1,37,000	1,46,846	1,41,000	1,41,000	

C. E. G—Leg. No. 14852C—25—9-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 21ST JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1872C, dated the 8th December 1886, submitting the estimates of receipts and expenditure of the Medical Department for the year 1887-88.

The total receipts of the Medical Department for the year 1887-88 have been estimated by the Inspector-General of Civil Hospitals at Rs. 1,45,200, against Rs. 1,41,000, the estimate for the current year, and Rs. 1,46,276, the actuals for 1885-86. The Accountant-General places the estimate at Rs. 1,46,000 for next year. This estimate includes an increase of Rs. 1,500 on account of "Medical College fees" and of Rs. 6,000 on account of "Hospital receipts," and a decrease of Rs. 2,000 on account of "Lunatic Asylum receipts." The fluctuations in other heads of receipts call for no notice. The Accountant-General's estimate of total receipts, amounting to Rs. 1,46,000 for 1887-88, is accepted.

2. The total expenditure has been estimated by the Accountant-General at Rs. 14,87,000 for 1887-88 after deduction of Rs. 5,000 on account of furlough and absentee allowances. The sanctioned estimate of the current year is Rs. 14,50,000 after a similar deduction, and the local estimate for next year is Rs. 15,46,039. The actuals of 1885-86 amounted to Rs. 14,39,012, and those of the year ending 30th September 1886 to Rs. 14,72,821. The following items, however, call for notice.

3. *Medical Establishment.*—The Inspector-General of Civil Hospitals estimates, for his own office, Rs. 3,000 on account of travelling expenses and allowances for next year. Looking to actual expenditure, the Accountant-General has reduced this provision to Rs. 2,000, but the Lieutenant-Governor would only pass Rs. 1,000 on this account. Subject to this modification, the Accountant-General's estimates under this head for next year are accepted.

4. *Hospitals and Dispensaries.*—For salaries of Assistant Surgeons, both the Inspector-General of Civil Hospitals and the Accountant-General provide Rs. 43,400 for next year, against Rs. 38,000, the sanctioned estimate of the current year. The Lieutenant-Governor thinks that a provision of Rs. 40,000 for next year on this account will be sufficient. It does not appear that the number of Assistant Surgeons will rise from 37 to 40 as shown in the budget. Both the Inspector-General and the Accountant-General have estimated Rs. 47,400 for next year on account of salaries of supernumerary Assistant Surgeons, but the Lieutenant-Governor would reduce the amount to Rs. 40,000. The Inspector-General of Civil Hospitals should suspend recruitment until the surplus men are absorbed. On account of "Hospital Assistants and Supernumerary Hospital Assistants" both the Inspector-General and the Accountant-General provide Rs. 48,410 for next year, against the sanctioned grant of Rs. 47,330 for the current year. The Lieutenant-Governor would reduce the next year's estimate to Rs. 47,500, and desires the Inspector-General to absorb supernumeraries instead of appointing new men. Both the Inspector-General and the Accountant-General have fixed the estimate on account of allowances for attending educational institutions for next year at Rs. 6,400, against the sanctioned grant of Rs. 5,400 for the current year. Looking to the actuals of 1885-86, the Lieutenant-Governor would accept the estimate at Rs. 5,400 for next year. Subject to these modifications, the Accountant-General's estimates under this head are accepted. The estimate under this head for next year will accordingly stand at Rs. 3,87,000 after deducting Rs. 18,166 on account of probable savings.

5. The estimates under other heads of expenditure call for no separate notice, the necessary explanations of fluctuations being given in the budget itself. The grants as now sanctioned for 1887-88 will stand as follows:—

	Rs.
Medical Establishment	5,09,000
Hospitals and Dispensaries	3,87,000
Grants for medical purposes	44,000
Medical School and College	2,43,000
Lunatic Asylum	1,10,000
Chemical Examiner	5,000
Sanitary Commissioner	38,000
Vaccination	1,41,000
Refunds	1,000
Total ...	14,78,000
Deduct on account of furlough and absentee allowances ...	5,000
	14,73,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Civil Hospitals, the Director of Public Instruction, the Sanitary Commissioner, the Accountant-General, and the General and Municipal (Medical) Departments, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 279-84.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Government of Bengal.

CALCUTTA,
The 21*st January* 1887.

C E. G.—Reg No. 14853C—25—9-2-87.

ESTIMATES, SCIENTIFIC AND OTHER MINOR DEPARTMENTS, 1887-88.

No. 1946C, dated Calcutta, the 22nd December 1886.

Memo by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XX.—Scientific and other Minor Departments.

Budget Estimate, 1887-88.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.												
XXI.—Scientific and other Minor Departments ...	1,17,983	1,46,000	81,599	37,551	1,19,150	.....	7,000	1,30,000	1,37,648	1,39,000	1,38,000	See details.
Expenditure.												
Provincial museums	12,622	10,000	—1,048	6,886	5,838	.....	.....		10,000	10,000	11,652	Ditto.
Donations to Scientific Societies, &c.	12,920	12,000	9,000	9,000	18,000	.....	.....		12,000	12,000	12,000	
Demonstrative farms and agricultural experiments ...	.....	12,000	.....	.....	.....	.....	12,000		.....	.....	12,000	
Cinchona plantations	1,04,182	1,08,300	51,436	48,124	99,560	.....	2,300		1,08,300	1,06,000	1,06,000	
Public exhibitions and fairs ...	47,266	3,550	29,222	661	29,883	.....	1,350		2,200	2,200	2,300	
Government bull and stallion charges	52	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Veterinary college	.....	25,000	.....	.....	.....	.....	25,000		.....	.....	.....	
Botanical and other public gardens	1,02,462	99,850	51,830	54,726	1,06,556	.....	2,130		97,750	97,720	97,720	
Agricultural Department ...	45,443	12,300	28,994	17,238	46,232	.....	12,300		12,300	.....	...	Transferred to "Land Revenue," land records and agriculture.
Emigration	22,991	23,500	11,359	13,094	24,453	.....	.....		23,589	23,500	23,470	
Census	1,683	1,800	799	1,105	1,904	.....	.....		1,800	1,800	1,800	
Registration of railway traffic	1,645	1,080	1,165	605	1,770	.....	1,080		1,680	.....	1,680	
Ditto of river-borne traffic	14,113	19,472	7,023	7,333	14,356	.....	2,152		14,072	17,320	16,400	
Provincial statistics	20,404	21,200	8,353	11,092	19,445	260	.....		21,100	21,460	21,460	
Examinations	2,757	1,748	2,377	504	2,881	1,052	.....		2,798	2,800	2,800	
Miscellaneous	.....	100	.....	.....	.....	.....	.....		100	100	100	
Refunds	260	100	260	38	298	.....	.....		100	100	100	
Total Provincial ...	3,88,800	3,52,000	2,00,770	1,70,406	3,71,176	1,312	58,312	3,52,000	3,07,789	2,95,000	3,09,482	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	482	
											3,09,000	

XX.—Scientific and other Minor Departments.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Botanical and other Public Garden Receipts.										
Botanical Garden receipts ...	1,833	1,700	1,040	990	2,030	.....	1,700	1,700	1,700	Sale proceeds of seeds and plants as estimated by Superintendent.
Birch Hill Park at Darjeeling...	470	1,300	470	78	548	.....	1,200	1,200	1,200	Sale proceeds of firewood (800) and miscellaneous (400), based on Conservator's report.
	2,303	3,000	1,510	1,068	2,578	.....	2,900	2,900	2,900	
Cinchona plantations	94,760	1,15,750	67,411	34,476	1,01,887	.....	1,15,750	1,15,750	1,17,250	See resolution in Cinchona Plantation, &c.
Receipts on account of public exhibitions and fairs	8,434	750	8,434	12	8,446	.....	740	740	740	
Emigration fees (Act VII of 1871)	10,618	25,000	2,488	1,615	4,103	.....	18,258	18,258	16,000	Protector of Emigrants, Calcutta, 16,000; Local officers, 2,258.
Examination fees	1,680	1,600	1,570	50	1,620	.....	.....	1,500	1,500	
Miscellaneous	188	500	186	133	319	.....	.....	300	300	
Model farm	.....	.....	.....	100	100	.....	.....	.....	.....	
Government bull and stallion...	.....	.....	.....	97	97	.....	.....	.....	.....	
Total ...	1,17,983	1,46,000	81,599	37,551	1,19,150	1,30,000	1,37,648	1,39,448	1,38,690	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	448	690	
								1,39,000	1,38,000	

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87	ESTIMATE OF 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
PROVINCIAL MUSEUMS.										
Economic Museum.										
Salaries	3,183	3,000	1,500	1,750	3,250		3,000	3,000	4,800	
Establishment	4,094	4,130	1,998	2,429	4,427		4,130	4,130	3,852	
	5,277	7,130	3,498	4,179	7,677		7,130	7,130	8,652	
Contingent Charges.										
Collection of specimens, &c. ...	1,882	2,000	882	2,000	2,882		2,000	2,000		
Office and ground rent	1,099	.....	56	.....	56		.....	.....		No longer required.
Temporary establishment ...	.....	.....	.....	276	276		.....	.....	3,000	
Cost of stores	1,312	.....	.....	.....	.....		.....	.....		Unnecessary.
Service postage stamps	76	20	76	21	97		20	20		
Office expenses and miscellaneous	976	850	440	410	850		850	850		
Total Economic Museum ...	5,345	2,870	1,454	2,707	4,161		2,870	2,870	3,000	
	12,622	10,000	4,952	6,886	11,838		10,000	10,000	11,652	
Donations to Scientific Societies, &c.										
Agri-Horticultural Society ...	6,200	6,000	6,000	6,000	12,000		6,000	6,000	6,000	See Resolution of Government of Bengal, dated 3rd March 1886, which gave sanction for increase from Rs. 2,400 to Rs. 6,000 for 1885-86 and 1886-87. Should it not be desired to continue the increase, the first figure should be entered here.
Asiatic Society.										
Allowance for standard and useful works	6,720	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
Total Donations to Scientific Societies, &c.	12,920	12,000	9,000	9,000	18,000		12,000	12,000	12,000	
MODEL FARMS.										
Experimental cultivation... ...	.....	12,000	.....	.....	.....		.....	.....	12,000	No provision apparently needed.
Total Model Farms ...	.....	12,000	.....	.....	.....		.....	.....	.....	
CINCHONA PLANTATIONS.										
PLANTATION ACCOUNT.										
NUMBERS. 1886-87. / 1887-88.										
Salaries.										
1 / 1 Head Gardener (including pony allowance) ...	21,197	7,560	10,313	10,513	20,826		7,560	7,560	7,560	
1 / 1 Second Gardener ..		3,780					3,780	3,780	3,780	
4 / 4 Assistant Gardeners		10,320					10,320	10,320	10,320	
1 / 1 European Assistant...		2,400					2,400	2,400	2,400	
	21,197	24,060	10,313	10,513	20,826		24,060	24,060	24,060	
Establishment.										
Native establishment for plantations	4,842	53,215	2,382	2,646	5,028		53,215	53,215	53,215	
Temporary establishment ...	48,794		23,922	23,053	46,975		.....	.....	.....	
	53,636	53,215	26,304	25,659	52,003		53,215	53,215	53,215	
Contingent charges.										
House-rent for Superintendent of Darjeeling	.....	2,025	.....	.....	.....		2,025	.....	.....	No charge incurred since 1868, nor can it occur without special sanction, *see* Government of India, Financial Department No. 1164, dated 28th February 1867, and Bengal Government No. 5183, dated 7th December 1872; it may be omitted.
Freight on stores	18	.....	.....	.....	.....		.....	.....	.....	
Office expenses and miscellaneous	2,854	7,500	1,331	3,441	4,772		7,500	7,500	7,500	
Charges for European stores ..	345	.....	345	.....	345		.....	.....	.....	
Petty construction and repairs ..	694	.....	1	.....	1		.....	.....	.....	
Travelling allowance	435	.....	435	44	479		.....	.....	.....	
	4,346	9,525	2,112	3,485	5,597		9,525	7,500	7,500	
Postage charges.										
Service postage stamps	149	200	124	120	244		200	200	200	
	79,328	87,000	38,853	39,817	78,670		87,000	84,975	84,975	

257

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers 1886-87	Numbers 1887-88	Heads and Items	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CINCHONA PLANTATIONS—*concluded.*										
		MANUFACTURING ACCOUNT.										
		Salaries.										
1	1	Quinologist... ...	3,103	2,400	1,200	1,400	2,600		2,400	2,400	2,400	
		Establishment.										
		Native establishment for the Quinologist	.....	3,700	.....	.....	.....		3,700	.....	.....	Included under "Laboratory and Manufacturing charges," as it represents chiefly daily labour drawn on contingent bills.
		Contingent charges.										
		Laboratory, manufacturing charges and miscellaneous ...	18,065	14,700	7,798	6,680	14,478		14,700	18,400	18,400	Increased with reference to above, and made to include also "Miscellaneous," which need not be kept separate. The debits for "European stores" will be made as they occur by this office.
		Charges for European stores ...	3,486	.....	3,485	.....	3,485		.....	.....	.....	
			21,551	18,400	11,283	6,680	17,963		18,400	18,400	18,400	
		Travelling expenses.										
		Travelling allowances	.....	300	.....	125	125		300	300	300	
		Purchase of service postage stamps	200	200	100	102	202		200	200	200	
		Total Manufacturing Account ...	24,854	21,300	12,583	8,307	20,890		21,300	21,300	21,300	
		Total Cinchona Plantations ...	1,04,182	1,08,300	51,436	48,124	99,560		1,08,300	1,06,275	1,06,275	
		Deduct for rounding	.....	.....	.....	.....	.....		.....	275	275	
										1,06,000	1,06,000	
		PUBLIC EXHIBITIONS AND FAIRS.										
		Calcutta International Exhibition	14,993	1,000	3,916	272	4,188		.....	.....	.....	
		Local exhibitions	.....	.....	.....	.....	.....		.....	.....	.....	
		Indo-Colonial Exhibition... ...	30,324	250	23,357	319	23,676		.....	.....	.....	
		Donation to Chota Nagpore Fair	.....	.....	.....	.....	.....		.....	.....	.....	
		Ditto to Chyebassa do.	180	200	180	.....	180		200	200	200	Estimated by Singbhoom, but sanction must be had.
		Ditto to Julpesh do.	.....	100	.....	.....	.....		.....	.....	100	
		Ditto to Fitalya do.	47	250	47	70	117		250	250	250	Estimated by Julpigoree, but sanction must be had.
		Ditto to Sonepore do.	1,722	1,750	1,722	.....	1,722		1,750	1,750	1,750	Estimated by Sarun, but sanction must be had.
			47,266	3,550	29,222	661	29,883		2,200	2,200	2,300	
		BOTANICAL AND OTHER GARDENS.										
		Salaries.										
1	1	Superintendent ...	22,725	19,200	10,800	12,600	23,400		19,200	19,200	19,200	
1	1	Curator	8,996	3,120	4,762	4,138	8,900		3,120	3,120	3,120	
1	1	Botanical Collector		2,400					2,400	2,400	2,400	
1	1	Botanist for Herberium		5,400					5,400	5,400	5,400	
1	1	Assistant Gardner		1,800					1,800	1,800	1,800	
			31,721	31,920	15,562	16,738	32,300		31,920	31,920	31,920	
		Establishment.										
1	1	Native overseer ...	20,653	960	10,420	11,853	22,273		960	960	960	
		Native establishment		13,987					13,987	13,987	13,987	
		Temporary establishment ...		3,500					3,500	3,500	3,500	
			20,653	18,447	10,420	11,853	22,273		18,447	18,447	18,447	

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued*.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANICAL AND OTHER GARDENS—*concluded*.										
Contingent Charges.										
Office expenses and miscellaneous	3,721	2,750	2,514	984	3,498		2,750	2,750	2,750	The charges under this head are classified as suggested in my letter to Bengal Government No. 779C, dated 23rd February 1886. The existing classification has led to much confusion, and is of no use as a check. The new one is— 1.—Office expenses. 2.—Garden contingencies (including manure, repairs of roads, minor garden improvements, maintenance of steam-pump for garden tanks, &c.) 3.—Herbarium and seeds (including expenses of herbarium charges for the collection and distribution of seeds, carriage of plants and seeds, and the like.) 4.—Library charges (for which there is a fixed grant.) 5.—Purchase of service postage stamps (required separate for audit.) 6.—Travelling allowances (for which there is a separate audit and separate rules.)
Garden contingencies—										
Medical stores	144	.....	144	.....	144		.....	.....	.....	
Manure	.....	1,200	.....	.....	.....		1,200	7,280	7,280	
Garden improvement ...	1,880	1,000	711	1,498	2,209		1,000			
Repair of roads	.....	3,250	.....	.....	.....		3,250			
Stores from England... ...	1,624	.....	1,359	492	1,851		.....			
Maintenance of steam pumps	737	1,830	489	1,268	1,757		1,830			
Freight on Europe stores ...	145	.....	145	22	167		.....	.....	.....	
Petty construction and repairs	1,123	.....	872	.....	872		.....	.....	.....	
Herbarium and seeds—										
Charges for collection and distribution of seeds ...	9,563	2,750	3,892	3,883	7,775		2,750	5,400	5,400	
Expenses for herbarium ...	1,443	2,650	272	631	903		2,650			
Library charges	746	1,500	319	1,877	2,196		1,500	1,500	1,500	
	21,126	16,930	10,717	10,655	21,372		16,930	16,930	16,930	
Postage Charges.										
Purchase of service stamps ...	239	253	226	.....	226		253	253	253	
Travelling expenses.										
Travelling allowance	528	2,200	326	916	1,242		1,600	1,600	1,600	
	74,267	69,750	37,251	40,162	77,413		69,150	69,150	69,150	
Grants to Public Gardens.										
Grants to Zoological Gardens ...	20,000	20,000	10,000	10,000	20,000		20,000	20,000	20,000	
Grants to Public Garden, Monghyr	300	300	150	150	300		300	300	300	
Grants to Birch Hill Park at Darjeeling	954	1,300	512	550	1,062		1,200	1,200	1,200	
	21,254	21,600	10,662	10,700	21,362		21,500	21,500	21,500	
BOTANICAL GARDEN AT DARJEELING.										
Establishment.										
Head Gardener and Plant Collector	2,341	3,000	1,141	1,200	2,341		2,700	2,700	2,700	Reduction reported by Superintendent in his letter No. 27, dated 28th April 1886, to Government of Bengal.
Gardeners and coolies	1,564	3,000	1,153	1,484	2,637		2,700	2,700	2,700	
Blacksmiths and carpenters ...	174	480	72	140	212		480	480	480	
	4,079	6,480	2,366	2,824	5,190		5,880	5,880	5,880	
Contingent Charges.										
Purchase and carriage of plants and seeds	624	500	616	169	785		500	500	500	
Frames, &c.	.....	600	.....	.....	.....		.....	.....	.....	
Tools and other contingencies ...	2,238	900	935	837	1,772		700	700	700	
	2,862	2,000	1,551	1,006	2,557		1,200	1,200	1,200	
Travelling allowance	.....	.....	.....	34	34		.....	.....	.....	
Purchase of service postage stamps	.....	20	.....	.....	.....		20	20	20	
	6,941	8,500	3,917	3,864	7,781		7,100	7,100	7,100	
								97,750	97,750	
Deduct for rounding	.....	.....	.....	.....	.....		.....	30	30	
Total Botanical and other gardens	1,02,462	99,850	51,830	54,726	1,06,556		97,750	97,720	97,720	

259

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EMIGRATION.										
		CHARGES UNDER ACT VII OF 1871.										
		Salaries.										
1	1	Protector of Emigrants, ⅔ths salary	11,988	8,640	5,395	6,833	12,228		8,640	8,640	8,640	
1	1	Medical Inspector		3,600					3,600	3,600	3,600	
1	1	Personal Assistant, ⅔ths salary ...	2,880	2,880	1,440	1,680	3,120		2,880	2,880	2,880	
			14,868	15,120	6,835	8,513	15,348		15,120	15,120	15,120	
		Establishment.										
23	23	Establishment, ⅔ths salary	5,550	5,248	2,896	3,075	5,971		5,248	5,368	5,248	Includes half salary clerk shared with Inland Labour Fund, 24-Pergunnahs, formerly taken under office expenses.
		Contingent Charges.										
		Travelling allowance	1,049	1,164	956	661	1,617		864	1,164	1,164	
		House-rent	1,008	1,008	504	588	1,092		1,008	1,008	1,008	
		Office expenses and miscellaneous	421	860	108	106	214		940	740	830	
			2,478	3,032	1,568	1,355	2,923		2,821	2,912	3,002	
		Purchase of service postage stamps	95	100	60	32	92		100	100	100	
		Refunds	.....	.....	.....	119	119		.....	.....	.....	
		Total Emigration ...	22,991	23,500	11,359	13,094	24,453		23,289	23,500	23,470	
		REGISTRATION OF RIVER-BORNE TRAFFIC.										
		Establishment	12,803	17,796	6,385	6,618	13,003		12,676	15,864	14,944	See Bengal Government No. 1956(Stat.), dated 22nd November 1884. The charge for work done by North-Western Provinces, Rs. 920, is brought on here. A nominal provision of Rs. 2,052, hitherto included under 24-Pergunnahs, is now excluded against an increase of Rs. 120 in Darjeeling, *vide* Bengal Government Nos. 340 and 505, dated 30th October 1885. The charge includes Rs. 1,680 paid to Port Commissioners, and Rs. 180 for canals.
		Boat establishment...	360		180	210	390					
		Contingencies	605	700	303	238	541		621	681	681	
		Petty construction and repairs ...	267	940	107	231	338		739	739	739	
		Office and ground rent	78	36	48	36	84		36	36	36	
		Total Registration of River-borne Traffic	14,113	19,472	7,023	7,333	14,356		14,072	17,320	16,400	
		Government bull and stallion charges	.....	.....	.....	.....	.....		.....	.....	.....	
		Purchase of breeding mares ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Feed and keep of cattle	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies	52	.....	.....	.....	.....		.....	.....	.....	
			52	.....	.....	.....	.....	.....	.....	.....	.....	
		AGRICULTURAL DEPARTMENT.										
		Salaries of officers...	27,172	.....	16,128	10,260	26,388		.....	.....	.....	Transferred to "Land Revenue," Land—records and "agriculture." The last year's estimate is there reproduced at the instance of the Director of Agriculture (*vide* paragraph 5 of Government of Bengal Resolution, dated 23rd February 1886).
		Office establishment	3,169	5,844	2,331	2,809	5,140		5,844	.....	.....	
		Contingencies	6,715	1,500	6,007	1,961	7,968		1,500	.....	.....	
		Travelling allowance	8,126	2,000	4,361	2,031	6,392		2,000	.....	.....	
		Books and periodicals	.....	1,000	.....	.....	.....		1,000	.....	.....	
		Agricultural implements	.....	2,000	.....	.....	.....		2,000	.....	.....	
		Purchase of service stamps ...	261	100	167	177	344		100	.....	.....	
			45,443	12,444	28,994	17,238	46,232		12,444	.....	.....	
		Deduct ...	.....	144					144			
				12,300					12,300			
		CENSUS.										
		Salary	.....	.....	.....	.....	.....		.....	.....	.....	As estimated by Inspector-General of Registration, but it is not known what work in connection with the census is still in progress.
		Establishment	.....	.....	.....	.....	.....		.....	.....	.....	
		Provincial establishment... ...	1,483	1,320	743	770	1,513		1,320	1,320	1,320	
		Temporary establishment in mofussil courts	200	300	56	323	379		300	300	300	
		Travelling allowance	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies	.....	180	.....	7	7		180	180	180	
		Service stamps	.....	.....	.....	5	5		.....	.....	.....	
			1,683	1,800	799	1,105	1,904		1,800	1,800	1,800	

GRANT 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*concluded.*

HEADS OF ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REGISTRATION OF RAILWAY TRAFFIC.										
Contribution to Railway Companies for traffic returns ...	1,645	1,080	1,165	605	1,770		1,680	.....	1,680	I do not think that this contribution should be continued, now that the railway is the property of Government (*vide* Bengal Government No. 225, dated 14th January 1884, No. 1920, dated 2nd September 1884, and No. 572, dated 9th February 1885).
PROVINCIAL STATISTICS.										
Trade statistics contingencies ...	.....	.....	.....	.....	.....		.....	.....	.....	
Vital ditto ditto ...	.....	.....	.....	.....	.....		.....	.....	.....	
Local statistics	.....	.....	.....	.....	.....		.....	.....	.....	
Pay of officers	13,854	15,000	6,000	8,400	14,400		15,000	15,000	15,000	Mr. Risley.
Pay of establishment	1,604	1,560	780	910	1,690		1,560	1,560	1,560	
Travelling allowance of officers on duty	2,607	2,500	1,340	961	2,301		2,500	2,500	2,500	On actuals.
Travelling allowance of establishment	465	500	209	676	885		800	800	800	
Office expenses and miscellaneous contingencies	1,874	240	24	145	169		420	200	200	
Anthropological grant	.....	2,000	.....	.....	.....		1,420	2,000	2,000	Sanctioned in Bengal Government No. 1376, dated 6th September 1886.
	20,404	21,800	8,353	11,092	19,445		21,700	22,060	22,060	
Deduct—Civil Service Annuity...	.....	600	.....	.....	.....		600	600	600	
		21,200					21,100	21,460	21,460	
EXAMINATIONS.										
Central Examination Committee.										
Clerks and servants	93	198	.....	93	93		198	198	198	On Secretary's estimate.
Contingencies and miscellaneous	.....	500	—36	76	40		600	602	602	
Service postage stamps	15	50	.....	20	20					
Subordinate Executive Service.										
Remuneration to Examiners ...	2,649	1,000	2,413	315	2,728		2,000	2,000	2,000	Based on actuals.
	2,757	1,748	2,377	504	2,881		2,798	2,800	2,800	
MISCELLANEOUS.										
Refunds	260	100	260	38	298		100	100	100	
MISCELLANEOUS.										
Miscellaneous	.....	100	.....	.....	.....		100	100	100	
VETERINARY COLLEGE.										
Veterinary College	.....	25,000	.....	.....	.....		.....	.....	.....	No information and therefore omitted.

W. LeB.—Reg. No. 13666C—174—27-1-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 27TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1946C, dated the 22nd December 1886, submitting the estimates of receipts and expenditure under the head "Scientific and other Minor Departments" for 1887-88.

RECEIPTS.

The Accountant-General has estimated the total receipts under "Scientific and other Minor Departments" for 1887-88 at Rs. 1,39,000, against Rs. 1,46,000, the sanctioned estimate for the current year, and Rs. 1,17,983, the actuals of the past year. The estimates are compared in the following table :—

	Actuals, 1885-86.	Sanctioned grant, 1886-87.	Accountant-General's estimates, 1887-88.
	Rs.	Rs.	Rs.
Botanical Gardens ...	1,833	1,700	1,700
Birch Hill Park at Darjeeling ...	470	1,300	1,200
Cinchona Plantations ...	94,760	1,15,750	1,15,750
Public Exhibitions and Fairs ...	8,434	750	740
Emigration fees	10,618	25,000	18,258
Examination fees ...	1,680	1,000	1,500
Miscellaneous	188	500	300
Total ...	1,17,983	1,46,000	1,39,448
Deduct for rounding	...	...	448
			1,39,400

2. The estimate of Rs. 1,700 for Botanical Gardens has already been separately passed in Government order No. 3284, dated the 10th December 1886. The Accountant-General has estimated the receipts of the "Cinchona plantations" for next year at Rs. 1,15,750, which is the same as the local estimate. In Government Resolution, dated the 4th ultimo, the estimate of receipts of the plantations for 1887-88 has already been accepted at Rs. 1,17,250, viz., Rs. 1,500 under "Plantation Account" and Rs. 1,15,750 under "Manufactory Account." The sum of Rs. 1,500 under the first head has been omitted both in the local estimate and in the estimate of the Accountant-General. The Accountant-General's estimate is therefore increased by that amount. Both the local estimate and the estimate of the Accountant-General on account of "Emigration fees" for 1887-88 is shown at Rs. 18,258, which represents Rs. 16,000, the estimate of the Protector of Emigrants, Calcutta, and Rs. 2,258, the estimate of local officers. The sanctioned estimate of the current year was Rs. 25,000, while the actuals of the past year have amounted to Rs. 10,618 only. In consideration of the falling off in the demand for Indian labourers, the estimate under this head is reduced to Rs. 16,000. The Accountant-General's estimates of receipts under the rest of the heads are accepted. The total estimated receipts under "Scientific and other Minor Departments" for 1887-88 will, in accordance with the above remarks, stand at Rs. 1,38,690, or Rs. 1,38,000 in round numbers.

EXPENDITURE.

3. The total expenditure for next year has been estimated by the Accountant-General at Rs. 2,95,000, against Rs. 3,52,000, the sanctioned grant for the current year, and Rs. 3,88,800, the actuals of the past year, as shown below—

	Actuals, 1885-86.	Sanctioned grant, 1886-87.	Accountant-General's estimate, 1887-88.
	Rs.	Rs.	Rs.
Provincial Museums ...	12,622	10,000	10,000
Donations to Scientific Societies	12,920	12,000	12,000
Demonstrative Farms ...	.....	12,000	.....
Cinchona Plantations ...	1,04,182	1,08,300	1,06,000
Public Exhibitions and Fairs ..	47,266	3,550	2,200
Government Bull and Stallion charges	52	.....	.....
Veterinary College ...	.....	25,000	.....
Botanical and other public gardens ...	1,02,462	99,850	97,720
Agricultural Department ...	45,443	12,300	.....
Emigration ...	22,991	23,500	23,500
Census	1,683	1,800	1,800
Registration of Railway traffic	1,645	1,080	.....
Ditto of River-borne „	14,113	19,472	17,320
Provincial statistics ...	20,404	21,200	21,460
Examinations	2,757	1,748	2,800
Miscellaneous ...	.....	100	100
Refunds	260	100	100
Total ...	3,88,800	3,52,000	2,95,000

4. *Provincial Museums.*—The provision of Rs. 10,000 made by the Accountant-General under this head for next year is too low. In paragraph 4 of the letter from the Government of India, No. 1035Ex—49-6, dated the 8th March 1886, it is shown that the charges on account of the Economic Museum as reorganized will be Rs. 11,652 rising to Rs. 15,492 a year, as shown in the following table :—

	Minimum.	Maximum.
	Rs.	Rs.
Assistant Curator	400	600
Head Clerk	100	150
Second do.	75	100
Third do.	50	75
Copyists	40	60
Menial servants	56	56
	721	1,041
	×12	×12
	8,652	12,492
Contingencies	3,000	3,000
	11,652	15,492

The provision under this head for next year is accordingly fixed at Rs. 11,652, which is the amount sanctioned by the Government of India for the first year of the reorganized scheme.

5. *Demonstrative Farms.*—No provision has been made under this head by the Accountant-General for next year, but the usual grant must be continued. A sum of Rs. 12,000, representing the sanctioned grant of the current year, is passed on this account for next year.

263

6. *Public Exhibitions and Fairs.*—The amount provided by the Accountant-General (Rs. 2,200) does not include any provision for the Julpesh Fair in Rajshahye. Rupees 100 is therefore added to the Accountant-General's provision, and the grant will accordingly stand at Rs. 2,300.

7. *Botanical and other public gardens.*—The Accountant-General's estimate of expenditure for next year amounts to Rs. 97,720, and is made up thus—

				Rs.
Botanical Gardens, Howrah	...	...	...	69,150
Ditto, Darjeeling	...	...	...	7,100
Grant to Zoological Gardens	...	...	...	20,000
Do. to Monghyr public garden	...	...	...	300
Do. to Birch Hill Park, Darjeeling		...	...	1,200
			...	97,750
Deduct for rounding				30
				97,720

The Accountant-General's estimate is accepted.

8. *Emigration.*—The local estimate of expenditure on account of establishment for next year was Rs. 5,248, against a sanctioned grant of the same amount for the current year, and Rs. 5,550 the actuals of 1885-86. The Accountant-General has increased the local estimate by Rs. 120, which he explains is necessary in consequence of half the salary of the clerk of the 24-Pergunnahs, which was formerly shown under "Office expenses," being now shown under "Establishment." It is not known under what authority the clerk referred to was appointed, and the provision of Rs. 120 made by the Accountant-General is therefore expunged, and the grant for next year on account of Establishment will accordingly stand at Rs. 5,248. Under "Office Expenses and Miscellaneous" the local estimate of expenditure for next year is Rs. 949, and the Accountant-General has provided Rs. 740. The Accountant-General's figure represents the sanctioned grant for the current year minus the salary (Rs. 120) of the clerk referred to above, which he has shown under Establishment. With reference to Government circular No. 10T—G, dated the 14th September 1886, sanctioning the payment of remuneration to clerks for registering emigrants, the local estimate is accepted, minus Rs. 120, the salary of the clerk referred to. The grant under this sub-head will, in accordance with the foregoing remarks, stand at Rs. 830 in round numbers.

9. *Registration of River-borne Traffic.*—The Accountant-General has provided Rs. 15,864 on account of "Establishment." As the registration of inter-provincial river-borne traffic between Bengal and the North-Western Provinces will be discontinued after the 31st March 1887, the payment of Rs. 920, which is now made annually to the Government of the North-Western Provinces and Oudh will cease, and the Accountant-General's estimate is accordingly reduced by that amount. The sanctioned grant for next year on account of the registration of river-borne traffic will stand at Rs. 16,400. The heading "Registration of River-borne Traffic" is inaccurate, inasmuch as the provision under the head includes the cost of river-borne as well as of road-borne traffic. The heading should in future be divided into two parts, viz. :—

(A)—Registration of foreign frontier road traffic.

(B)—Registration of internal river-borne and road-borne (other than rail-borne) traffic.

10. *Registration of Railway Traffic.*—The local estimate on account of "Contribution to Railway Companies for traffic returns" was shown at Rs. 1,680, against Rs. 1,080, the sanctioned grant for the current year, and Rs. 1,645, the actuals of the past year. The Accountant-General has not, however, considered it necessary to make any provision for the purpose, on the ground that the Railway is now the property of Government. The local estimate is allowed to stand provisionally. The matter will be noted and referred to the Public Works Department.

11. The Accountant-General's estimates under the remaining heads are accepted. The total grant under Scientific and other Minor Departments will, in accordance with the remarks made in the preceding paragraphs, stand at Rs. 3,09,000, as shown below—

	Rs.
Provincial Museums	11,652
Donations to Scientific Societies	12,000
Demonstrative Farms, &c.	12,000
Cinchona Plantations	1,06,000
Public Exhibitions and Fairs	2,300
Botanical and other public gardens	97,720
Emigration	23,470
Census	1,800
Registration of River-borne traffic	16,400
Registration of Railway traffic	1,680
Provincial statistics	21,460
Examination	2,800
Miscellaneous	100
Refunds	100
	3,09,482
Deduct for rounding	482
Total ...	3,09,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, to the Secretary to the Board of Revenue, to the Inspector-General of Registration, to the Protector of Emigrants, to the Superintendent of the Botanical Gardens and Cinchona Plantations, to the Secretary to the Economic Museum Committee, to the Conservator of Forests, to the Director of Agriculture, to Mr. H. H. Risley, on special duty, to the General, Revenue, Statistical, and Municipal Departments of this Office for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 431-43.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Government of Bengal.

CALCUTTA,
The 27th January 1887.

W. LeB.—Reg. No 15124C—25—18-2-87.

ESTIMATES OF SUPERANNUATION RECEIPTS AND CHARGES, 1887-88.

No. 1791C, dated Calcutta, the 27th November 1886.
Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1887-88.

Superannuation Allowances and Pensions.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88, proposed by Accountant-General.	Passed by Government.	REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
XXII—Receipts in aid of Superannuation, Retired and Compassionate allowances.									
Family subscriptions of Native Members of the Covenanted Civil Service	1,214	1,200	586	745	1,331	1,200	1,400	1,400	Based on actual amount of contributions now levied with a slight provision for increase.
Contributions for pensions and gratuities	51,434	47,800	27,436	21,790	49,226	47,800	46,600	46,600	
Total ..	52,648	49,000	28,022	22,535	50,557	49,000	48,000	48,000	
EXPENDITURE.									
29.—*Superannuation allowances and pensions.*									
Superannuation and retired allowances	11,80,306	12,93,458	5,84,562	6,41,646	12,26,208	12,93,458	13,40,225	13,40,225	Based on actual claims taken from the books of this office.
Compassionate allowances ...	24,725	45,542*	15,082	8,214	23,296	45,542	45,401	45,401	
Gratuities	29,495	35,000	13,263	9,199	22,462	35,000	25,000	25,000	Based on actuals —
Bonus to officers of the Public Works Department	4,745	.....	.....	.....	.....	.....	.....	.....	
Refunds	.....	.....	.....	4	4	.....	.....	.....	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	14,10,626 626	14,10,626 626	
TOTAL ...	12,39,271	13,74,000	6,12,907	6,59,063	12,71,970	13,74,000	14,10,000	14,10,000	

	Rs.
1883-84	41,625
1884-85	19,972
1885-86	29,495

* As passed by Government of India.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	Lapsed since the date of framing the budget estimate, 1886-87.	Amount payable in 1886-87.	Add new pensions and retired allowances granted since the date of last estimate.	Budget estimate, 1887-88.	Passed by Government.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.	Revised estimate, 1886-87.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUPERANNUATION AND RETIRED ALLOWANCES.												
Departments.												
Land Revenue		1,57,537	18,784	1,38,753	37,605	1,76,358	1,76,358					
Revenue Survey		13,993	87	13,906	4,352	18,258	18,258					
Opium		44,848	1,539	43,309	2,807	46,116	46,116					
Salt		17,769	1,800	15,969	.....	15,969	15,969					
Stamps		3,436	1,200	2,236	.....	2,236	2,236					
Excise		20,110	200	19,910	1,220	21,130	21,130					
Customs		1,16,870	5,218	1,11,652	4,124	1,15,776	1,15,776					
Assessed Taxes		1,016	.....	1,016	.....	1,016	1,016					
Registration		2,217	2,217	.....	1,200	1,200	1,200					
Post Office		13,529	1,686	11,843	4,009	15,852	15,852					
Mint	11,80,306	2,858	240	2,618	.....	2,618	2,618					
General Administration ...		1,48,567	10,872	1,37,695	11,007	1,48,702	1,48,702	5,84,562	6,41,646	12,26,208	12,93,458	
Law and Justice		2,72,442	26,190	2,46,252	31,830	2,78,082	2,78,082					
Police		2,07,144	24,833	1,82,311	25,888	2,08,199	2,08,199					
Education		70,700	5,807	64,893	7,469	72,362	72,362					
Medical		29,376	476	28,900	3,986	32,886	32,886					
Political		1,940	.....	1,940	.....	1,940	1,940					
Scientific and other Minor Departments		16,438	369	16,069	5,146	21,215	21,215					
Stationery and Printing ...		4,451	93	4,358	2,730	7,088	7,088					
Miscellaneous		15,033	638	14,395	3,668	18,063	18,063					
Public Works Department ...		1,63,184	4,060	1,59,124	6,035	1,65,159	1,65,159					
		13,23,458	1,06,309	12,17,149	1,53,076	13,70,225	13,70,225					
Deduct amount transferred to Assam	.....	30,000	.....	.....	.....	30,000	30,000					
Total Superannuations, &c. ...	11,80,306	12,93,458	.....	.....	.....	13,40,225	13,40,225	5,84,562	6,41,646	12,26,208	12,93,458	
Compassionate Allowances.												
Compassionate allowances ...	24,725	45,542	141	45,401	.....	45,401	45,401	15,082	8,214	23,296	45,542	

H. P.—Reg. No. 10519C—58—10-12-86.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH DECEMBER 1886.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1791C, dated the 27th November 1886, submitting the estimates of receipts and expenditure under "Superannuation" for 1887-88.

The Accountant-General estimates the receipts in aid of superannuation, retired and compassionate allowances during the year 1887-88 at Rs. 48,000, against Rs. 49,000, the sanctioned estimate for the current year, and Rs. 52,648 the actuals of 1885-86. The estimate for next year has been based with reference to the actual amount of contributions now levied. The estimate of superannuation charges for 1887-88 amounts to Rs. 14,10,000, against Rs. 13,74,000, the sanctioned estimate for the current year, and Rs. 12,39,271, the actuals of 1885-86. There have been new pensions costing Rs. 1,53,076, against Rs. 1,06,309, lapsed since the estimate for 1886-87 was framed. The additions are chiefly under the heads "Land Revenue," "General Administration," "Law and Justice," and "Police." The Government of India, in letter from the Department of Finance and Commerce, No. 2187, dated the 26th July 1886, to the address of the Secretary to the Finance Committee, suggested that in the Provincial contract, which will have effect from the 1st April 1887, superannuations might be made wholly Imperial; but as no final orders have yet been passed on the subject, the Accountant-General's estimates are provisionally accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

No. 2386.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th December 1886.

W. LeB.—Reg. No 10520C—58—10 12-86.

ANNUAL ESTIMATES—STATIONERY AND PRINTING, 1887-88.

No. 1972C, dated Calcutta, the 31st December 1886.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XXIII.—Stationery and Printing.

Heads and Items.	Actuals 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.				Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Stationery receipts	54,468	25,000	43,976	72,592	1,16,568	37,000	.....	60,000	58,796	62,000	62,000	
Sales of Gazettes and other publications.												
Gazettes	19,127	17,360	12,636	7,056	19,692	390	.....	17,000	17,677	17,750	17,750	
Indian Law Reports	6,666	12,000	6,666	58	6,724	.....	.....	12,000	18,000	12,000	12,000	
Other Publications	31,211	28,290	15,517	16,502	32,019	2,960	.....	29,000	27,436	31,250	31,250	
Other Press receipts	82,493	40,350	62,099	31,730	93,829	31,650	.....	55,000	76,053	72,000	72,000	
Total ...	1,93,965	1,23,000	1,40,894	1,27,938	2,68,832	72,000	.....	1,73,000	1,97,962	1,95,000	1,95,000	

30.—Stationery and Printing.

EXPENDITURE.												
Stationery Office at the Presidency	1,01,910	1,13,000	52,057	50,299	1,02,356	.....	6,000	1,13,000	1,11,500	1,07,000	1,07,000	
Stationery purchased in the country	76,278	83,000	37,290	36,322	73,612	400	.....	83,000	.....	83,400	83,400	
Government Presses	4,36,009	2,94,000	2,73,311	1,75,449	4,48,760	12,000	.....	3,69,000	3,19,234	3,06,000	3,81,000	
Printing at Private Presses ...	17,378	17,000	14,961	8,309	23,270	2,000	.....	17,000	750	19,000	19,000	
Stationery supplied from Central Stores	5,81,249	5,90,000	5,81,249	.....	5,81,249	.....	20,000	6,35,000	5,70,000	5,70,000	5,70,000	
Refunds	391	1,000	168	325	493	.....	400	1,000	600	600	600	
Total ...	12,13,215	10,98,000	9,59,036	2,70,704	12,29,740	14,400	26,400	12,18,000	10,02,084	10,86,000	11,61,000	

XXIII.—Stationery and Printing.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATIONERY.										
Sale of stationery...	54,468	25,000	43,796	72,592	1,16,388		58,796	58,000	58,000	Based on local estimate.
Miscellaneous sale of boxes, &c.	.....	.....	.....	.....	.....		.....	2,500	2,500	
Ditto waste paper and obsolete forms	.....	.....	.....	.....	.....		.....	1,500	1,500	
	54,468	25,000	43,796	72,592	1,16,388	60,000	58,796	62,000	62,000	
PRINTING.										
SALES OF GAZETTES AND OTHER PUBLICATIONS.										
Gazettes.										
Calcutta Gazette	15,882	15,000	10,289	6,203	16,492		15,000	15,000	15,000	Estimated by Government of Bengal.
Bengali ,, ...	2,471	2,000	1,992	366	2,358		2,000	2,000	2,000	
Behar ,, ...	150	75	131	24	155		150	150	150	
Police ,, ...	299	185	35	215	250		300	300	300	
Uriya ,, ...	325	100	189	248	437		227	300	300	Based on actuals.
	19,127	17,360	12,636	7,056	19,692	17,000	17,677	17,750	17,750	
Indian Law Reports	6,666	12,000	6,666	58	6,724	12,000	18,000	12,000	12,000	The local estimate is far too high so far as actuals go.
Other Publications.										
Sale of books and lists of Regular Appeals	4,450	3,000	2,502	1,497	3,999		2,500	4,000	4,000	Raised on actuals.
Sale of Excise Forms ...	1,602	1,650	280	1,476	1,756		1,636	1,650	1,650	Local estimate accepted.
,, of Civil Lists	1,634	1,340	608	416	1,024		1,300	1,300	1,300	As passed by Government.
,, of Customs Publications ...	21,558	22,000	9,708	12,216	21,924		22,000	22,000	22,000	
,, of printed Acts	2,567	300	2,419	897	3,316		.....	2,500	2,500	
	31,211	28,290	15,517	16,502	32,019	29,000	27,436	31,450	.....	
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	200	.....	
								31,250	31,250	
Other Press Receipts.										
Value of rent receipt forms ...	25,068	.....	25,068	9,653	34,721		33,849	30,000*	30,000	* Local estimate reduced on actuals.
Miscellaneous	57,425	40,350	37,031	22,077	59,108		42,204	42,000†	42,000	† Based on local estimates and replies to queries. I have added to local estimate value of service books and marriage registration forms.
	82,493	40,350	62,099	31,730	93,829	55,000	76,053	72,000	72,000	
Total ...	1,93,965	1,23,000	1,40,714	1,27,938	2,68,652	1,73,000	1,97,962	1,95,000	1,95,000	

GRANT 30.—STATIONERY AND PRINTING

Numbers 1886-87.	Numbers 1887-88.	Heads and Items.	Actuals, 1885-6.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officer.	Revised by Accountant-General.	Passed by Government.	Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		STATIONERY OFFICE AT THE PRESIDENCY.										
		Establishment.										
1	...	Assistant Superintendent		3,000					3,000	*600	600	* Rs. 2,400 transferred to "Stamps," only retaining the allowance of Rs. 50 per mensem for visiting Presidency Jail Press.
71	75	Clerks	36,904	34,068	18,492	22,416	40,908		35,845	†35,313	35,313	† Increased establishment; *vide* Bengal Government No. 977, dated 15th March 1886, and annual increments.
41	41	Servants and others		3,420					3,420	3,420	3,420	
		Temporary establishment ...	4,483	.....	2,467	1,873	4,340		.....	‡		‡ Orders should now issue for inclusion or not.
			41,387	40,488	20,959	24,289	45,248		42,265	39,333	39,333	
		Contingencies.										
		One-third freight on Europe stores	2,859	5,000	836	1,745	2,581		3,000	3,000	3,000	
		Cost of landing stationery packages	4,728	13,000	1,952	31	1,983		10,000	10,000	10,000	Smaller indents.
		Form Store Department ...		24,000					25,000	24,000	24,000	
		Office expenses and miscellaneous	45,9[illegible]3	24,000	24,801	19,778	44,579		25,000	25,000	25,000	Includes Rs. 1,530 for house-rate and taxes on premises 3, Church Lane.
		Office rent	3,011	2,625	1,666	2,308	3,974		2,635	2,635	2,635	
			56,50[illegible]	68,625	29,255	23,862	53,117		65,635	64,635	64,635	
		Postage Charges.										
		Service postage stamps ...	4,022	4,000	1,843	2,148	3,991		3,600	3,600	3,600	
			... ..	1,13,113	.....	.....	.....		.....	1,07,568		
		Deduct for rounding ...	.. ..	113	.....	.....	... .		.....	568		
		Total Stationery Office at the Presidency	1,01,910	1,13,000	52,057	50,299	1,02,356	1,13,000	1,11,500	1,07,000	1,07,000	
		STATIONERY PURCHASED IN THE COUNTRY.										
		STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.										
		Land Revenue	13,923	15,000	6,475	7,283	13,758			15,000	15,000	
		Excise	2,351	2,000	1,268	1,207	2,475			2,400	2,400	
		Law and Justice—										
		Civil and Sessions Courts ...	30,955	34,500	14,757	13,617	28,374			34,500	34,500	
		Criminal Courts	6,896	8,000	3,361	3,375	6,736			8,000	8,000	
		Courts of Small Causes ...	696	500	422	130	552			500	500	
		Police	21,457	23,000	11,007	10,710	21,717			23,000	23,000	
		Total Stationery purchased, &c.	76,278	83,000	37,290	36,322	73,612	83,000		83,400	83,400	
		GOVERNMENT PRESSES.										This budget has been sanctioned by Government; *vide* No. 2480, dated 18th, and No. 2644, dated 22nd December 1886.
		BENGAL SECRETARIAT PRESS.										
		Salary.										
		Superintendent	12,089	12,000	6,089	7,000	13,689		12,000	12,000	12,000	
		Establishment.										
		Printers and Examiners ...										
		Readers and copyholders ...	34,776		17,203	15,961	33,164					
		Compositors and distributors...										
		Pressmen										
		Clerks, servants, and others ...	13,506	1,90,000	6,838	7,520	14,358		1,90,000	1,90,000	1,90,000	
		Overtime of the establishment	47,8[illegible]2		19,728	24,383	44,111					
		Piece-hand establishment ...	91,698		45,750	52,957	98,707					
			1,87,[illegible]12	1,90,000	89,519	1,00,821	1,90,340		1,90,000	1,90,000	1,90,000	
		Supplies.										
		Cost of materials and stock ...	4,470	12,000	2,070	1,298	3,368		12,000	12,000	12,000	Includes cost and freight of stores from England.

269

GRANT 30.—STATIONERY AND PRINTING.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by local officer.	Revised by Accountant-General.	Passed by Government.	REMARKS.
GOVERNMENT PRESSES—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BENGAL SECRETARIAT PRESS—*continued.*										
Contingent Charges.										
Rent	695	.....	695	1,116	1,811		.....	.....		
Contingencies	15,548	12,000	7,840	7,876	15,716		16,000	16,000	16,000	Includes rent of 3 and 3-1, Lyons' Range, and contingences of Law Reports.
Cost of stores from England ...	22,646	.....	18,517	.....	18,517		.....	.....		Included in cost of material.
One-fifth freight on stores ...	81	.....	39	.....	39		.....	.....		Ditto ditto.
Contract and miscellaneous printing	4,570	8,000	.....	.....	.....		12,000	.....		Taken under "Printing at private presses."
	43,540	20,000	27,091	8,992	36,083		28,000	16,000	16,000	
Travelling allowance ...	.....	.....	.....	7	7		.....	.....	.....	
Postage Charges.										
Service postage stamps ...	13,456	13,000	6,990	7,697	14,687		14,000	14,000	14,000	Includes postage of Indian Law Reports.
Total Bengal Secretariat Press	2,61,367	2,47,000	1,31,759	1,25,815	2,57,574		2,56,000	2,44,000	2,44,000	
PRESIDENCY JAIL PRESS.										
Establishment.										
Overseers, Readers, Instructors and Distributors	5,486	7,980	2,564	3,585	6,149		7,980	7,980	7,980	
Engineers	} 3,208	1,428	1,819	1,172	2,991	{	360	360	360	
Clerks							720	720	720	
Servants							348	348	348	
Overtime of the establishment	4,189	4,592	2,175	2,195	4,370		4,592	4,592	4,592	
	12,883	14,000	6,558	6,952	13,510	.....	14,000	14,000	14,000	
Contingent Charges.										
Profits of printing works done in the Presidency Jail Press...	99,381	.....	99,381	21,650	1,21,031		.....	.....	75,000	Omitted by Bengal Government No. 2644, dated 22nd December 1886; a corresponding reduction will be made in jail receipts.
Block and plant	6,819	11,000	705	474	1,179		11,000	11,000	11,000	
Purchase of type, &c.	3,843	.....	2,241	1,185	3,426		.....	.....	.....	Provision included under block and plant.
Miscellaneous	9,791	12,000	5,414	6,978	12,392		12,000	12,000	12,000	
Cost of Europe stores	17,923	.....	14,521	10	14,531		.....	.....	.....	Ditto ditto.
Freight on Europe stores ...	335	.....	335	.....	335		.....	.....	.....	Ditto ditto.
	1,38,092	23,000	1,22,597	30,297	1,52,894	.....	23,000	23,000	98,000	
	1,50,975	37,000	1,29,155	37,249	1,66,404	.....	37,000	37,000	1,12,000	
GOVERNMENT PUBLICATIONS.										
Uriya Gazette and Legislative Acts in vernacular	3,299	4,000	2,244	1,361	3,605		5,000	3,764	3,766	Reduced on actuals.
Customs Publication	20,368	21,000	10,153	11,024	21,177		21,234	21,234	21,234	Includes Rs. 12,834 for establishment and the contract rate of printing Rs. 700 a month.
	23,667	25,000	12,397	12,385	24,782	.....	26,234	25,000	25,000	
	.....	3,09,000	.....	.....	.....	.....	3,12,234	3,06,000	.....	
Deduct.—Amount transferred to printing at private presses for cost of printing Indian Law Reports	.....	15,000	.....	.....	.....	.....	12,000	.....	.....	
Total Government Presses	4,36,009	2,94,000	2,73,311	1,75,449	4,48,760	3,69,000	3,07,234	3,06,000	3,81,000	
Cost of printing Indian Law Reports	6,817	15,000	4,404	6,306	10,710	.....	.....	12,000	12,000	Estimated under Bengal Government order No. 2644, dated 22nd December 1886, *plus* Rs. 3,000 taken elsewhere under service postage and contingent charges.
PRINTING AT PRIVATE PRESSES.										
Land revenue	.....	510	.....	30	30	.....	500	100	.....	For printing Uriya forms; reduced on actuals.
Opium	2,562	.....	2,562	.....	2,562	.....	.....	2,500	.....	Recouped.
Salt	.....	30	.....	.....	.....	.....	.....	.....	.....	Not required for salt office in Pooree.
Stamps	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Excise	.....	100	.....	.....	.....	.....	50	20	.....	For Uriya forms.
Customs	.....	20	.....	.....	.....	.....	.....	.....	.....	
Registration	.....	20	.....	.....	.....	.....	.....	.....	.....	
General Administration ...	40	305	40	.....	40	.....	200	180	.....	Reduced on actuals.
Law and Justice	40	45	40	3	43	.....	.....	50	.....	
Police	5	120	5	5	10	.....	.....	50	.....	For pounds.
Marine	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Education	4	100	.....	.....	.....	.....	.....	.....	.....	
Medical	.....	100	.....	.....	.....	.....	.....	.....	.....	

GRANT 30.—STATIONERY AND PRINTING—*concluded.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate. 1886-87.	ESTIMATE OF 1887-88 Proposed by local officer.	Revised by Accountant General.	Passed by Government.	REMARKS.
GOVERNMENT PRESS—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COST OF PRINTING AT PRIVATE PRESSES—*concluded.*										
Scientific and other Minor Departments	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous	7,910	50	7,910	1,965	9,875	.....	.....	4,500	.....	For printing forms sanctioned in Bengal Government No. 818LR, dated 4th March 1886, and Board's No. 104A, dated 13th November 1885.
Public works	.....	400	.....	.....	.....	.....	.....	200	.....	
	.....	1,800	.....	.....	.....	.....	750	7,600	.....	
Add or deduct for rounding ...	.....	200	.....	.....	.....	.....	.....	600	.....	
	10,561	2,000	10,557	2,003	12,560	.....	750	7,900	7,000	
Total Printing at Private Presses	17,378	17,000	14,961	8,309	23,270	17,000	.....	19,000	19,000	
Stationery supplied from Central Stores	5,81,249	5,90,000	5,81,249	.....	5,81,249	6,35,000	5,70,000	5,70,000	5,70,000	There are no materials from which I can check this estimate, nothing but a bare list of departments being given with lump sum attached, and not a word of review or explanation. It should be the duty of some one other than the Superintendent to examine this large estimate.
Refunds.										
Printing	391	1,000	168	111	493	.....	600	600	600	
Stationery				214						
Total Refunds	391	1,000	168	325	493	1,000	600	600	600	

Distinct detail of amounts provided in the Budget Estimate of 1887-88 *for Printing at Private Presses.*

	Land Revenue.	Opium.	Excise.	General Administration.	Law and Justice.	Police (Pounds).	Miscellaneous.	Public Works (Ferries).	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pooree	100	.....	20	180	.....	.....	.....	3	303
Monghyr	.....	.....	.....	.....	.....	5	.....	25	30
Maldah	.....	.....	.....	.....	.....	10	.....	10	20
Burdwan	.....	.....	.....	.....	.....	.....	.....	18	18
Midnapore	.....	.....	.....	.....	.....	.....	.....	9	9
Chittagong	.....	.....	.....	.....	.....	.....	.....	25	25
Dacca	.....	.....	.....	.....	.....	.....	.....	22	22
Furreedpore	.....	.....	.....	.....	.....	.....	.....	10	10
Mymensingh	.....	.....	.....	.....	.....	.....	.....	3	3
Nuddea	.....	.....	.....	.....	.....	.....	.....	7	7
24-Pergunnahs	.....	.....	.....	.....	.....	.....	.....	9	9
Jessore	.....	.....	.....	.....	.....	15	.....	15	30
Mozufferpore	.....	.....	.....	.....	.....	.....	.....	12	12
Rajshahye	.....	.....	.....	.....	.....	5	.....	8	13
Rungpore	.....	.....	.....	.....	.....	.....	.....	8	8
Bogra	.....	.....	.....	.....	.....	.....	.....	9	9
Manbhoom	.....	.....	.....	.....	.....	.....	.....	7	7
Patna	.....	.....	.....	.....	.....	15	.....	.....	15
Miscellaneous	.....	2,500	.....	.....	50	.....	4,500	.....	7,050
Total ...	100	2,500	20	180	50	50	4,500	200	7,600
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	.....	600
Total printing charges ...	.....	.....	.....	.....	.....	.....	.....	.....	7,000

C.E. G.—Reg. No. 14911 C—25—11-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 20TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1972C, dated the 31st December 1886, submitting the estimates of receipts and expenditure under the head of Stationery and Printing for the year 1887-88.

The Accountant-General estimates the total receipts for 1887-88 at Rs. 1,95,000 against Rs. 1,23,000, the sanctioned estimate of the current year, as originally fixed. The actual receipts during 1885-86 amounted to Rs. 1,93,965, and those for the 12 months ending 30th September 1886 to Rs. 2,68,832. The current year's sanctioned estimate was, however, subsequently raised to Rs. 1,40,000 under Government Resolution, dated the 31st August 1886. The Accountant-General anticipates that the receipts during the year will aggregate Rs. 1,73,000, and his revised estimate for 1886-87 has accordingly been placed at that figure. The local estimate for 1887-88 amounts to Rs. 1,97,962, which has been reduced by the Accountant-General to Rs. 1,95,000. The Accountant-General has raised the local estimates under the heads "Stationery receipts" and "Other publications" by Rs. 3,204 and Rs. 3,814, respectively, and has reduced the estimates under the heads "Indian Law Reports" and "Other press receipts" by Rs. 6,000 and Rs. 4,053, respectively. The other items call for no remarks. The Accountant-General's estimate of total receipts at Rs. 1,95,000 for 1887-88 is accepted.

2. The total expenditure for the next year has been estimated by the Accountant-General at Rs. 10,86,000 against the local estimate of Rs. 10,02,084. The sanctioned grant for the current year is Rs. 10,98,000, and the actuals for 1885-86 were Rs. 12,13,215.

3. *Stationery Office at the Presidency.*—The Accountant-General has raised the question whether or not the charges on account of "Temporary establishments" should be provided for in the budget for next year. The Lieutenant-Governor does not consider that this is necessary. The estimate under head "Stationery purchased in the country" for 1887-88 is slightly in excess over the sanctioned grant for the current year; the amounts being Rs. 83,400 and Rs. 83,000, respectively. The Accountant-General's estimates under this head for next year are accepted.

4. *Government Presses.*—Under sub-head "Profits of printing work done in the Presidency Jail Press" no provision has been made by the Accountant-General for 1887-88. This charge represents the portion of the profits of the Jail Manufacture Department due to printing work done in the Presidency Jail, and as credit is taken for it in the Jail accounts, it must be provided for as a charge against the Printing Department. The transaction is only on paper, and seems open to criticism on principle; but, pending the settlement of this question, provision will be made for the estimated charge on this account. The actuals of 1885-86 were Rs 99,381, and those of the 12 months ending 30th September 1886 were Rs. 1,21,031. For 1887-88 the Inspector-General of Jails has taken credit for a profit of Rs. 75,000 on this account, and the corresponding charge will be taken at this figure. Subject to this modification, the Accountant-General's figures for the next year under this head are accepted.

5. The expenditure under head "Stationery supplied from Central Stores" has been estimated at Rs 5,70,000 for 1887-88. The Accountant-General has reproduced the local estimate under this head with the following remark:—

"There are no materials from which I can check this estimate, nothing but a bare list of departments being given with lump sum attached, and not a word of review or explanation. It should be the duty of some one, other than the Superintendent, to examine the large estimate."

272

The Lieutenant-Governor accepts the estimate, and agrees with the Accountant-General in thinking that some one, other than the Superintendent of Stationery, should check this large estimate. He accordingly desires that the Board of Revenue will in future undertake the detailed examination of this budget before submitting it to the Accountant-General. The Board should call for any information they consider necessary from the Superintendent of Stationery to enable them to do this.

6. The other heads of expenditure call for no remarks. The grants as now sanctioned will stand as follows :—

	Rs.
Stationery Office at the Presidency	1,07,000
Stationery purchased in the country	83,400
Government presses	3,81,000
Printing at private presses	19,000
Stationery supplied from Central Stores	5,70,000
Refunds	600
Total ...	11,61,000

ORDER—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General; Board of Revenue; Superintendent of Government Printing, Bengal; Commissioner of Orissa; Inspector-General of Police; Inspector-General of Jails; all Departments of this Government, and the Office Accountant, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

Nos. 242-56.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 20th January 1887.

C. E. G.—Reg. No. 14965C—25—11-2-87.

MISCELLANEOUS BUDGET ESTIMATE, 1887-88.

No. 1945C, dated Calcutta, the 22nd December 1886.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1887-88.

MISCELLANEOUS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by	Revised by Accountant-General.		
REVENUE AND RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Unclaimed deposits	2,65,111	4,40,000	2,62,456	2,491	2,64,947	.....	80,000	3,90,000	4,54,744	3,60,000	3,60,000	Average of ten years.
Treasure	44	100	44	.....	44	.....	.....	100	.....	100	100	Nominal.
Sale proceeds of Durbar presents	2,662	3,000	2,462	9,591	12,053	.....	.....	12,000	13	3,000	3,000	Variable.
,, of old stores and materials ...	34,058	30,000	15,063	24,310	38,373	.....	6,800	35,000	22,991	23,200	23,200	Local estimates.
,, of lands and h uses	134	8,000	−18,747	928	−17,819	.....	7,900	2,000	.....	100	100	Nominal.
Rents	21,133	23,500	11,694	9,229	20,923	.....	1,500	23,000	22,122	22,000	22,000	
Fees for Government audits ...	29,225	28,600	14,798	13,085	27,883	.....	.....	28,600	.....	28,600	28,600	
Miscellaneous fees, fines and forfeitures	1,25,506	1,09,650	60,389	55,703	1,16,092	10,350	.....	1,19,300	1,24,328	1,20,000	1,20,000	
Miscellaneous	1,29,679	1,75,150	59,982	64,671	1,24,653	.....	47,150	1,47,000	24,762	1,28,000	1,28,000	
Total receipts ...	6,07,552	8,18,000	4,08,141	1,79,008	5,87,149	10,350	1,43,350	7,57,000	6,48,960	6,85,000	6,85,000	
EXPENDITURE.												
Allowance to Civil Servants out of employ	.....	500	.....	.....	.....	.....	500	.....	.....	.....	.....	
Travelling allowances to Covenanted and Uncovenanted officers attending examinations ...	2,675	1,800	1,119	581	1,700	200	.....	.....	1,986	2,000	2,000	
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee...	9,903	4,500	7,180	8,500	15,680	4,500	.....	.....	9,000	9,000	9,000	
Cost of books and publications ...	4,758	5,100	2,533	2,419	4,952	.....	100	.....	5,000	5,000	5,000	
Donations for charitable purposes	1,04,327	84,897	49,752	43,291	93,043	1,596	.....	.....	84,098	86,493	75,460	
Charges on account of European vagrants	2,996	3,000	1,510	540	3,050	.....	.....	.....	3,200	3,000	3,000	
Petty establishments	21,408	18,200	11,882	7,665	19,547	.....	1,023	.....	9,802	17,177	17,177	
Special Commissions of Enquiry	85,805	33,843	50,759	24,115	74,874	.....	33,843	.....	.....	.....	.....	
Rents, rates and taxes	72,927	62,650	36,733	56,491	93,224	5,930	.....	.....	68,580	68,580	68,580	
Extraordinary items	2,415	1,000	702	.....	702	.....	1,000	.....	.....	.....	1,000	
Miscellaneous and unforeseen charges	17,011	1,660	8,051	766	8,817	240	.....	.....	1,710	1,900	1,900	
Miscellaneous refunds	11,402	8,000	1,13,177	1,37,567	24,390	2,000	.....	.....	10,000	10,000	10,000	
Special countersigned and contract contingencies	1,26,173	1,14,850	60,154	41,969	1,02,123	.....	.....	.....	.....	1,14,850	1,24,850	
Charges for searching hidden treasure	32	.....	32	.....	32	.....	.....	.....	.....	.....	.....	
Total ...	4,61,762	3,40,000	1,17,230	3,24,904	4,42,134	14,466	36,466	3,40,000	1,93,376	3,18,000	3,17,967	

MISCELLANEOUS *continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.	Increase.	Decrease	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.												
Rents—												
Staging bungalow (Public Works Funds)	8,503	10,000	5,019	3,585	8,604	.....	.....	.....	10,102	10,000	10,000	Estimated by Government of Bengal, Public Works Department.
Circuit-houses	6,545	6,500	3,027	3,747	6,774	.....	.....	.....	5,492	5,480	5,480	Decrease due to absence of tenants in Pooree, Noakhally, and Furreedpore.
Other rents	6,085	7,000	3,648	1,897	5,545	.....	.....	.....	6,528	6,520	6,520	
	21,133	23,500	11,694	9,229	20,923	.....	.....	.....	22,122	22,000	22,000	
FEES FOR GOVERNMENT AUDITS.												
Commission, purchase and sale of Government securities	39	100	37	25	62	.....	.....	.....	.....	100	100	
Recoveries for audit of municipal accounts	29,186	28,500	14,761	13,060	27,821	.....	.....	.....	.....	28,500	28,500	
	29,225	28,600	14,798	13,085	27,883	.....	.....	.....	.....	28,600	28,600	
MISCELLANEOUS FEES, FINES, AND FORFEITURES.												
Marriage fees	30	50	14	2	16	.....	.....	.....	32	100	100	
Fees realised by registration of copyrights	104	100	51	72	123	.....	.....	.....	115	100	100	
Fees for survey of tea lands ...	8,526	.....	6,892	4,629	11,521	.....	.....	.....	8,500	5,000	5,000	
Partition fees	1,15,991	1,08,000	54,189	50,511	1,04,700	.....	.....	.....	1,13,753	1,14,000	1,14,000	
Other items	855	1,500	—757	489	—268	.....	.....	.....	1,928	800	800	
	1,25,506	1,09,650	60,389	55,703	1,16,092	.....	.....	.....	1,24,328	1,20,000	1,20,000	
MISCELLANEOUS.												
Fees and fines of Revenue Courts	19,269	20,000	7,263	11,078	18,341	.....	.....	.....	15,231	19,000	19,000	Increased on actuals.
Cash recoveries of service payments of previous years	8,039	12,000	2,359	4,739	7,098	.....	.....	.....	.....	7,000	7,000	Reduced on actuals.
Survey expenses and charges for advertising sale of waste lands	.....	22,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	No estimate made locally.
Recovery of law charges other than in pauper suits	1,280	5,000	699	350	1,049	.....	.....	.....	4,235	3,000	3,000	Reduced on actuals.
Recoveries from local funds towards cost of constructing account offices	83,022	85,000	43,642	42,039	85,681	.....	.....	.....	.....	85,000	85,000	As last year on departmental estimates.
Receipts of the Chittagong steamer	2,448	3,000	760	1,426	2,186	.....	.....	.....	.....	2,500	2,500	Reduced on actuals.
Other items	7,900	4,850	4,727	4,610	9,337	.....	.....	.....	.....	6,000	6,000	Increased on actuals.
Value of mathematical stores returned	513	2,000	399	123	522	.....	.....	.....	.....	500	500	Reduced on actuals.
Sundry Receipts—												
Circuit-house	763	400	614	177	791	.....	.....	.....	523	700	700	Increased on actuals.
General management of Wards' Estates	4	50	—73	2	—71	.....	.....	.....	.....	.....	.....	Omitted.
Encamping ground grazing ...	292	150	200	127	327	.....	.....	.....	30	200	200	Increased on actuals.
Public Works Cess under Act IX (B.C.) of 1880	.....	300	.....	.....	.....	.....	.....	.....	143	100	100	Apparently nominal.
Payments for trees and for estimated charges in connection with preliminary occupation ...	6,149	20,000	4,880	.....	4,880	.....	.....	.....	4,600	4,000	4,000	Reduced on local estimates.
Marine Insurance recoveries on Public Works stores	.....	.....	—5,488	.....	—5,488	.....	.....	.....	.....	.....	.....	
	1,29,679	1,75,150	59,982	64,671	1,24,653	.....	.....	.....	24,762	1,28,000	1,28,000	
EXPENDITURE.												
Allowance to Civil Servants out of employ	.....	500	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	2,675	1,800	1,119	581	1,700	.....	.....	.....	1,986	2,000	2,000	Increased on actuals.
Rewards for proficiency in Oriental languages, and allowance to Language Examination Committee	9,903	4,500	7,180	8,500	15,680	.....	.....	.....	9,000	9,000	9,000	Based on local estimates.
Cost of books and publications.												
Cost of books under Act XXV of 1867	4,758	4,600	2,533	2,390	4,923	.....	.....	.....	4,600	4,700	4,700	
Other books and publications ...	.....	500	.....	29	29	.....	.....	.....	400	300	300	
	4,758	5,100	2,533	2,419	4,952	.....	.....	.....	5,000	5,000	5,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by	Revised by Accountant-General.	Passed by Government.	REMARKS.
Donations for charitable purposes.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Charges on account of shipwrecked mariners	618	405	537	717	1,254	.....	.....	.....	830	800	800	Increased on actuals.
District Charitable Society ...	17,150	17,400	8,700	19,326	28,026	.....	.....	.....	17,400	17,400	17,400	
Payments to Governor of Free School for rent of Old Court House premises	20,739	10,240	10,253	7,645	17,898	.....	.....	.....	10,240	10,240	10,240	*Vide* Bengal Government's No. 1282, dated 22nd August 1884.
Donation to Calcutta Female Nurses' Institution	49,904	37,500	21,240	7,050	28,290	.....	.....	.....	37,500	38,000	28,000	
Grant-in-aid to Lady Canning Home for training nurses ...	4,800	4,800	2,400	2,400	4,800	.....	.....	.....	4,800	4,800	4,800	Fixed.
Maintenance of Famine Orphans	3,216	4,052	2,522	1,743	4,265	.....	.....	.....	2,328	4,033	3,000	On local estimates.
Grant-in-aid to Seamen's Coffee and Reading Rooms	3,000	3,000	1,500	1,500	3,000	.....	.....	.....	3,000	3,000	3,000	*Vide* Government of Bengal's No. 1745, dated 2nd August 1886.
Grant-in-aid to Sailors' Home, Calcutta	1,200	1,200	600	600	1,200	.....	.....	.....	1,200	1,200	1,200	Fixed.
Donations to Temperance Society	2,100	1,800	900	750	1,650	.....	.....	.....	1,800	1,800	1,800	
Grant-in-aid to Seamen's Mission, Calcutta	1,100	1,200	1,100	600	1,700	.....	.....	.....	1,200	1,200	1,200	
European Orphan Asylum ...	.....	2,400	.....	400	400	.....	.....	.....	2,400	2,400	2,400	Under Bengal Government (Education) No. 431, dated 17th December 1885, transferred here from "Education."
Old Church Parochial Home ...	.....	900	.....	60	60	.....	.....	.....	900	900	900	
Grant-in-aid to Sailors' Home, Chittagong	500	.....	.....	500	500	.....	.....	.....	500	500	500	*Vide* Bengal Government's No. 283, dated 6th May 1886. Grant was only for 18-6-87. Should be omitted if not recovered
Add for rounding	.....	.....	.....	.....	.....	.....	.....	.....	.....	220	220	
	1,04,327	84,897	49,752	43,291	93,043	.....	.....	.....	84,098	86,433	75,460	
Charges on Account of European Vagrants.												
Salary of Governor of the Workhouse	.....	1,200	.....	.....	.....	.....	.....	.....	1,200	1,200	1,200	
Do. of Warder of ditto	1,324	60	631	630	1,261	.....	.....	.....	60	60	60	
Contingencies	73	40	73	.....	73	.....	.....	.....	40	40	40	
Deportation of vagrants, Presidency	423	700	200	910	1,693	.....	.....	.....	700	500	500	
Subsistence allowance of vagrants, Presidency	1,083	1,000	583						1,200	1,200	1,200	
Khorasani vagrants	23	.....	23	.....	23	.....	.....	.....	.....	.....	.....	Estimated by Deputy Commissioner of Police on actuals.
	2,926	3,000	1,510	1,540	3,050	.....	.....	.....	3,200	3,000	3,000	
PETTY ESTABLISHMENTS.												
Circuit House Establishment.												
Establishment	3,071	3,132	1,535	1,588	3,123	.....	.....	.....	2,988	2,916	2,916	Chowkidars fewer at Cuttack, Gya, and Darjeeling, and sweeper in Bogra against new sweeper in Maldah. Government of Bengal No. 1251, dated 16th September 1885.
Petty construction above Rs. 100	.....	.....	.....	.....	.....	.....	.....	.....	350	200	200	For rebuilding out-office at Tipperah
Other contingencies	.....	.....	.....	.....	.....	.....	.....	.....	82	...	.....	
Contract contingencies	6,174	5,550	4,034	1,991	6,025	.....	.....	.....	.....	5,550	5,550	As fixed by Government.
	9,245	8,682	5,569	3,579	9,148	.....	.....	.....	3,420	8,666	8,666	
Staging Bungalows.												
Establishments	5,714	6,422	2,876	2,846	5,722	.....	.....	.....	5,626	5,626	5,626	
Other contingencies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Contract contingencies	3,946	2,085	3,103	876	3,979	.....	.....	.....	.....	2,085	2,085	
	9,660	8,507	5,979	3,722	9,701	.....	.....	.....	5,626	7,711	7,711	
Conservancy Establishment.												
Establishments	2,168	768	236	246	482	.....	.....	.....	456	500	500	Bengal Government No. 1547, dated 6th August 1885, and No. 1412, dated 3rd August 1885, for Lohardagga and Manbhoom. The item in 1885-86 is on account of refunds of house-tax levied in the Julpaiguri Union —*vide* Bengal Government Municipal No. 325, dated 11th May 1885.
Miscellaneous charges	335	300	98	118	216	.....	.....	.....	300	300	300	
	2,503	1,068	334	364	698	.....	.....	.....	756	800	800	
	21,408	18,257	11,882	7,665	19,547	.....	.....	.....	9,802	17,177	17,177	
Deduct for rounding	.....	57	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	.....	18,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Special Commissions of Enquiry ...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Kidderpore Dockyard Commission	242	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Canal Commission	94	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Excise Commission	721	.....	721	693	1,414	.....	.....	.....	.....	.....	.....	
Statistical Commission of castes, &c.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Local Self-Government Commission	1,084	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Mahomedan Commission	6,511	6,675	6,511	697	7,208	.....	.....	.....	.....	.....	.....	
Agricultural Glossary	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Ditto Commission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Village Chowkidari Commission ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Sanitary Commission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Rent-bill Commission	21	.....	21	.....	21	.....	.....	.....	.....	.....	.....	
Ministerial Establishment Commission	73,532	27,168	41,706	21,825	63,531	.....	.....	.....	.....	.....	.....	
Cholera Commission	3,600	.....	1,800	900	2,700	.....	.....	.....	.....	.....	.....	
	85,805	33,843	50,759	24,115	74,874	.....	.....	.....	.....	.....	.....	Nothing known to this office.

MISCELLANEOUS—*concluded.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Rent, Rates, and Taxes.												
Municipal rates and taxes on Government buildings, Presidency	72,927	2,652	36,733	56,491	93,224	.....	.....	.....	68,580	68,580	68,580	On local estimates.
Extraordinary items.												
Charges for survey of the town of Chittagong	2,415	1,000	702	.....	702	.....	.....	.....	.....	.....	1,000	The sanction in Government of Bengal's No. 1909, dated 29th November 1884, was for 1885-86, and Rs. 1,000 for 1886-87. Nothing is known of wants for 1887-88.
Miscellaneous refunds.												
Refunds	11,402	8,000	−1,13,177	1,37,567	24,390	.....	.....	.....	10,000	10,000	10,000	Raised on actuals.
Miscellaneous and unforeseen charges.												
Fees to certifying Surgeons under the Indian Factories' Act XV of 1881	306	300	166	18	184	.....	.....	.....	50	300	300	As last year.
Purchase of Port Canning debentures from private persons ...	8,395	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Other miscellaneous charges ...	2,070 6,240	1,360	7,885	748	8,633	.....	.....	.....	1,660	1,600	1,600	Rs. 240 added for the honorarium and actual travelling allowances of examiners, and price of rain-gauges and maps in Dumka.
	10,771 6,240	1,660	8,051	766	8,817	.....	.....	.....	1,710	1,900	1,900	
Contract Contingencies.												
Collectors	75,733	85,050	33,127	29,552	62,679	.....	.....	.....	.....	85,050	.....	
Magistrates	50,440	29,800	27,027	12,417	39,444	.....	.....	.....	.....	29,800	.....	
	1,26,173	1,14,850	60,154	41,969	1,02,123	.....	.....	...	.....	1,14,850	1,24,850	
Charges for searching hidden treasure	32	.....	32	.....	32	.....	.....	.....	.....	.....	.....	Omitted.

Detailed Statement of Municipal Rates and Taxes on Government Buildings for 1887-88.

	ESTIMATE, 1887-88. House-rate on Government buildings.	Police, lighting, house-service and water-rates.	SANCTIONED ESTIMATE, 1886-87. House-rate on Government buildings.	Police, lighting, house-service and water-rates.	REMARKS.
Calcutta Municipality.	Rs.	Rs.	Rs.	Rs.	
New opium godowns	1,536	1,728	1,440	1,440	
High Court	6,720	7,560	6,300	6,300	
Stamp and Stationery Office	1,440	1,620	1,350	1,350	
Custom House	6,400	7,200	6,000	6,000	
Dhooney Office	48	54	45	45	
Board of Revenue, L. P.	768	864	720	720	
Madrissa College	576	648	540	540	
Bethune Hindoo Female School and residence	326	368	306	306	
Commissioner of Police and Honorary Magistrate ...	576	324	540	270	
Writers' Buildings	4,800	5,400	4,500	4,500	
Medical College	1,440	1,620	1,350	1,350	
Colootolla Branch School	144	162	135	135	
Hare school	240	270	225	225	
Medical College Hospital	1,728	1,944	1,620	1,620	
Presidency College (Hindu School)	768	864	720	720	
New Presidency College	672	756	630	630	
Kidderpore Parsonage	144	202	135	135	
Government Timber Yard	.....	.....	900	900	Omitted as payable by the Departments occupying them, *vide* Government of India, Financial Department, Resolution No. 1980, dated Simla, 16th July 1885.
Civil Architect's Department	.....	.....	180	180	
Court of Small Causes	1,920	2,160	1,800	1,800	
No. 13, Wood Street	.....	.....	.....	.....	
Nurses' quarters	240	270	225	225	
Ditto	1,920	2,160	1,800	1,800	
	32,406	36,174	31,461	31,191	
Total ...	68,580		62,652		

H. P.—Reg. No. 14964C—25-12-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 20TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum No. 1945, dated the 22nd December 1886, from the Accountant-General, submitting the estimates of receipts and expenditure under the head "Miscellaneous" for 1887-88.

RECEIPTS.

The actual miscellaneous receipts during the year 1885-86 amounted to Rs. 6,07,552. The estimate for the current year was originally passed at Rs. 8,18,000, and this amount was also adopted in the Financial Resolution of the 31st August 1886. The same figure has now been taken by the Accountant-General as the revised estimate for the current year. It seems probable, however, from the receipts during the first six months of 1886-87, the average receipts from "unclaimed deposits," and from other reasons, that the receipts during the current year will be much below the estimate of Rs. 8,18,000. From information subsequently received from the Accountant-General, it appears that they will not exceed Rs. 7,57,000, which amount will stand as the revised estimate of receipts for 1886-87. The Accountant-General's estimate of receipts for 1887-88, amounting to Rs. 6,85,000, includes Rs. 3,60,000 on account of unclaimed deposits. This figure, which is said to be the average of ten years, agrees with the estimate of the Finance Committee, and is accepted. The estimate is passed.

EXPENDITURE.

2. The Accountant-General estimates the total miscellaneous expenditure for 1887-88 at Rs. 3,18,000 against Rs. 3,40,000, the sanctioned estimate of the current year, showing a decrease of Rs. 22,000. The estimates for the two years are compared in the following table:—

	Estimate.		Increase.	Decrease.
	1886-87.	1887-88.		
	Rs.	Rs.	Rs.	Rs.
Allowance to Civil Servants out of employ ...	500	.....	.....	500
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations ...	1,800	2,000	200	.....
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee.	4,500	9,000	4,500	.....
Cost of books and publications	5,100	5,000	.....	100
Donations for charitable purposes	84,897	86,493	1,596	.....
Charges on account of European vagrants ...	3,000	3,000	.....	.....
Petty establishments	18,200	17,177	.....	1,023
Special Commissions of Enquiry	33,843	...	.....	33,843
Rents, rates, and taxes	62,650	68,580	5,930	.....
Extraordinary items	1,000	.....	.....	1,000
Miscellaneous and unforeseen charges ...	1,660	1,900	240	.....
Miscellaneous refunds	8,000	10,000	2,000	.....
Special countersigned and contract contingencies..	1,14,850	1,14,850	.....	.....
Charges for searching hidden treasure ...	.....	.....	.....	.....
			14,466	36,466
Total ...	3,40,000	3,18,000	22,000	

3. *Travelling allowance to Covenanted and Uncovenanted officers attending examinations.*—The Accountant-General has provided an increase of Rs. 200 in the estimate of the next year as compared with that of the current year with reference to the actuals of 1885-86, which amounted to Rs. 2,675. The increased provision of Rs. 2,000 for 1887-88 under this head is accepted.

4. *Rewards for proficiency in Oriental languages and allowance to Language Examination Committee.*—The Accountant-General's estimate of Rs. 9,000 for next year, which is based upon local estimates, is passed in view of the actuals of 1885-86, which amounted to Rs. 9,903.

5. *Donations for charitable purposes.*—The Accountant-General has provided Rs. 4,033 for next year on account of the maintenance of famine

orphans. This is an item of expenditure which is steadily decreasing, and the Lieutenant-Governor thinks that a provision of Rs. 3,000 on this account will be sufficient. For donation to Calcutta Female Nurses' Institution, the Accountant-General has estimated the expenditure for next year at Rs. 38,000. The current year's estimate has been reduced to Rs. 25,000, and that for next year may be taken at Rs. 28,000. Subject to these modifications, the Accountant-General's figures under other items of this head are accepted.

6. *Special Commissions of Enquiry.*—As no Commissions are likely to be appointed by this Government next year, no provision on this account is necessary for 1887-88. The Mahomedan and Salaries Commissions, for which provision was made in the current year's estimates, have both completed their labours.

7. *Extraordinary items.*—The Accountant-General has made no provision under this head for next year ; but to meet any emergent and unforeseen charges, the Lieutenant-Governor would allow a provision of Rs. 1,000.

8. *Special, Countersigned, and Contract Contingencies* —The Accountant-General's estimate of Rs. 1,14,850 under this head for next year is based upon the allotments fixed in Government Resolution of the 20th August 1885. The expenditure on account of contract contingencies of Magistrates and Collectors has in both the years 1884-85 and 1885-86 exceeded the fixed allotment of Rs. 1,14,850, chiefly on account of increased payment to copyists. This charge is more than covered by the receipts, and in view of this fact, the Lieutenant-Governor would raise the estimate for next year by Rs. 10,000. The estimate will accordingly stand at Rs. 1,24,850.

9. The estimates under the remaining heads and sub-heads of expenditure are accepted with reference to the explanations given in the budget.

10. The following table shows the grants now sanctioned for the year 1887-88 as compared with those for the current year :—

	1886-87.	1887-88.
	Rs	Rs.
Allowance to Civil Servants out of employ ...	500	... ..
Travelling allowance to Covenanted and Uncovenanted officers attending examinations ...	1,800	2,000
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee ..	4,500	9,000
Cost of books and publications	5,100	5,000
Donations for charitable purposes	81,897	75,460
Charges on account of European vagrants ...	3,000	3,000
Petty establishments	18,200	17,177
Special Commissions of Enquiry	33,843	.....
Rents, rates, and taxes	62,650	68,580
Extraordinary items	1,000	1,000
Miscellaneous and unforeseen charges	1,660	1,900
Miscellaneous refunds	8,000	10,000
Special, countersigned and contract contingencies ...	1,14,850	1,24,850
Total ...	3,40,000	3,17,967
Add for rounding ...	... .	33
GRAND TOTAL ...	3,40,000	3 18,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, and to all departments of the Government of Bengal for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

Nos. 233-41.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt of Bengal.

CALCUTTA,

The 20th January 1887.

W. J. Reg.—No. 14921C—25—10-2-87

ESTIMATES OF IRRIGATION—MINOR WORKS AND NAVIGATION FOR 1887-88.

No. 1949C, dated Calcutta, the 27th December 1886.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

Budget Estimate, 1887-88.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by Collectors.	Revised by Accountant-General.		
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION IN CHARGE OF CIVIL OFFICERS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Recoveries on account of zemindaree embankments under the contract system.	3,10,268	60,000	2,82,112	44,185	3,26,297	55,000	.....	1,00,000	99,000	1,15,000	1,15,000	Based on actual demands, viz., Chumparun Rs. 13,000; Midnapore Rs. 54,883; Sarun Rs. 23,900, and Mozufferpore Rs. 10,415 plus Rs. 12,802 for arrears.
43.—IRRIGATION—MINOR WORKS AND NAVIGATION. *In charge of Civil Officers. Embankments under the contract system.*												
Establishment and contingencies.	7,324	2,000	6,360	1,115	7,475	.....	.....	2,000	1,950	2,000	2,000	The expenditure of 1885-86 includes adjustments of previous years in Midnapore.

C. E G.—Reg. No 1,672C—25—7-2-87.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 11TH JANUARY 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1949C, dated the 27th December 1886, submitting the estimate of Receipts and Expenditure on account of Irrigation—Minor Works and Navigation, in charge of Civil Officers for the year 1887-88.

The estimates on account of Irrigation—Minor Works and Navigation in charge of Civil Officers, were formerly included in the estimates of Civil Buildings, Roads and Services in charge of Civil Officers. They have now been submitted separately. The revised estimate of the receipts for the current year, which are composed of recoveries on account of zemindari embankments under the contract system, has been placed by the Accountant-General at Rs. 1,20,000, or double the amount of the original estimate. His figures are based on actuals, but it appears to the Lieutenant-Governor to be doubtful whether the large increase anticipated by the Accountant-General will be realized to the full extent provided for by him, and that the utmost that may safely be calculated upon is an increase of Rs. 40,000 on the original estimate. The revised estimate will therefore be placed at Rs. 1,00,000.

2. The total receipts for the year 1887-88 have been estimated by the Accountant-General at Rs. 1,15,000, and are based on actual demands, viz.—

	Rs.
Chumparun ...	13,000
Midnapore ...	54,883
Sarun ...	23,900
Mozufferpore...	10,415
Arrears ...	12,802

The Accountant-General's estimates are accepted.

3. The total expenditure has been placed by him at Rs. 2,000, corresponding to the revised estimate of the expenditure for the current year. The Accountant-General's estimates are accepted.

ORDER—Ordered that a copy of this Resolution, and of the estimates, be forwarded to the Accountant-General, and to the Revenue and Public Works Departments, for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

No. 105.

COPY, with a copy of the estimates, forwarded to the Accountant-General for information.

No. 106.

COPY, with a copy of the estimates, forwarded to the Revenue Department for information.

No. 107.

COPY, with a copy of the estimates, forwarded to the Public Works Department for information.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 11th January 1887.

C. S. G.—Reg. No. 12595Q—79—12-1-87.

ESTIMATES OF CIVIL BUILDINGS AND ROADS BY CIVIL OFFICERS FOR 1887-88.

No. 1871C, dated Calcutta, the 8th December 1886.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Civil Buildings and Roads.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.				Proposed by Magistrates.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
In charge of Civil Officers.												
Ferry receipts	5,15,661	5,02,000	2,86,389	2,32,778	5,19,167	8,000	.....	5,21,000	4,81,406	5,10,000	.....	
Cemetery receipts	2,035	2,000	1,186	1,490	2,676	.....	.....	2,000	2,066	2,000	2,000	
Recoveries on account of zemindari embankments under the contract system	Transferred to Irrigation—Minor Works and Navigation.											
Total Receipts ...	5,17,696	5,04,000	2,87,575	2,34,268	5,21,843	8,000	.....	5,23,000	4,83,472	5,12,000	2,000	
Expenditure.												
In charge of Civil Officers.												
Ferry charges	15,587	46,000	9,265	4,619	13,884	7,000	.....	42,000	53,802	53,000	.....	
Contributions	33,775	50,000	23,957	15,528	39,485	.....	50,000	50,000	.....	.....	.....	
Refunds	8,708	10,000	4,715	4,112	8,827	.....	.....	10,000	3,650	10,000	10,000	
Embankment advance charges	Transferred to Irrigation—Minor Works and Navigation.											
Total Expenditure ...	58,070	1,06,000	37,937	24,259	62,196	7,000	50,000	1,02,000	57,452	63,000	10,000	

Civil Buildings and Roads.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.		Proposed by Magistrates.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ferries.										
Tolls on public ferries	5,15,660	4,99,900	2,86,389	2,32,753	5,19,142	.....	5,01,556	*5,08,200	.....	* Based on local estimates corrected by the replies to queries issued by this office. Increases are estimated for in Burawan, Hooghly, Purneah, Tipperah, Backergunge, Mozufferpore, Durbhunga, Rajshahye, and Julpigoree on account of resettlement against decreases in Dacca on account of the Rikhali Bazar ferry given over to Road Cess Committee: in Gya on account of ferry on Lilajan river not being based; and in Bogra owing to the construction of bridges. I have not taken into account the probable changes due to the introduction of the Local Self-Government Act under which probably much of these receipts will be transferred to the management of local bodies.
Fines	1	2,000	.....	25	5	.....	1,665	1,700	.....	
Proceeds of old boats	.....	100	.....	.....	.....	.....	98	100	.....	
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total Ferries ...	5,15,661	5,02,000	2,86,389	2,32,778	5,19,167	5,21,000	5,03,319	5,10,000	.....	
Cemetery receipts	2,035	2,000	1,186	1,490	2,676	2,000	2,066	2,000	2,000	Based on actuals.
Recoveries on account of zemindari embankments under the contract system.	Transferred to Irrigation—Minor Works and Navigation									
Grand Total Receipts .	5,17,696	5,04,000	2,87,575	2,34,268	5,21,843	5,23,000	5,05,385	5,12,000	2,000	

282

CIVIL BUILDINGS AND ROADS.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last 6 months of 1885-86.	First 6 months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Magistrates.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
FERRIES.										
Establishment.										
Clerks	4,120	4,067	2,056	2,270	4,326		3,791	*3,407	.....	* Decreases due to leases instead of direct management in Bankoora, Wadiya, Bogra, and Chittagong.
Servants		576					936	†912	.....	† Increase in Howrah against a decrease in Pooree.
Contingent Charges.										
Service postage stamps	1,322	216	573	642	1,215		186	236		
Contingencies		8,324					3,342	3,372	.....	The decrease mainly occurs in Dacca owing to the discontinuance of the arrangement made in 1886-87 for providing proper ferry boats with platforms, railings, &c., for crossing wheeled vehicles and animals.
Office and ground-rent	.....	20	.....	.....	.....		30	20	.....	
Compensation for ferries resumed	3,240	6,100	740	50	790		23,100	23,100		Increase of Rs. 19,000 estimated in Mymensingh, due to compensation to be awarded to owners of private ferries which have been resumed and declared public against decrease of Rs. 2,000 in Tipperah, where there is no probability of resumption of ferries during 1887-88.
Maintenance of ferries	2,883	21,282	2 230	1,303	3,533		17,064	16,764	.....	The decrease chiefly occurs in Midnapore of Rs. 3,000 owing to no new boats likely to be constructed, and Rs. 1,000 in Julpigoree, where the establishment on account of ferries is likely to diminish during 1887-88.
Petty construction and repairs	3,932	5,970	3,666	354	4,020		5,353	5,353		
Miscellaneous	.....	.....	.....	.....	.....		.....	.....		
Travelling allowance	90	.....	.....	.....	.....		.....	.....		
Total Ferries ...	15,587	46,555	9,265	4,619	13,884	42,000	53,802	53,164		
Deduct for rounding ...	.....	555	.....	.....	.....	.....	.....	164		
		46,000						53,000		
Contributions.										
Contributions to Local Funds and Municipalities	33,775	50,000	23,957	15,528	39,485	50,000	.....	.....	.....	No information received in response to my No. 354, dated 30th October 1886, to Government.
Contributions to the Burial Board Fund ...										
Total Contributions ...	33,775	50,000	23,957	15,528	39,485	50,000	.....	.....		
Miscellaneous	.....	.....	.....	.....	...	.....	.....	.....		
Embankment Advances.										
Establishment and contingencies	Transferred to Irrigation—Minor Works and Navigation.									
Refunds	8,708	10,000	4,715	4,112	8,827	10,000	3,650	10,000	10,000	Based on actuals.
GRAND TOTAL EXPENDITURE ...	58,070	1,06,000	37,937	24,259	62,196	1,02,000	57,452	63,000	10,000	

C. E. G.—Reg. No. 14769C—25-8-2-87.

FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 15TH JANUARY 1887.

RESOLUTION.

READ—

A memorandum from the Accountant-General, No. 1871C, dated the 8th December last, submitting the estimates of receipts and charges of Civil Buildings and Roads in charge of Civil Officers for 1887-88.

The receipts and expenditure under the head of "Ferries" for the current year were originally estimated at Rs. 5,02,000 and Rs. 46,000 respectively. The Accountant-General anticipates that the receipts at the end of the year will amount to Rs. 5,21,000, and the expenditure will amount to Rs. 42,000. These estimates are accepted for the present; but they have been framed without consideration of the effect of the introduction of the Local Self-Government Act, with effect from the 1st October 1886, into the 16 districts mentioned in Schedule III of the Act. This measure, which has led the Lieutenant-Governor to make over the receipts and charges of certain ferries to the District Boards of the districts in which they are situated, will affect the Provincial accounts for the current year; but for the present purpose the Lieutenant-Governor prefers to keep the revised estimates at the figure proposed by the Accountant-General.

2. The Accountant-General estimates the receipts from ferries during 1887-88 at Rs. 5,10,000, against Rs. 5,02,000 the original estimate for the current year, and Rs. 5,15,661 the actuals for the last year. His estimate for ferry charges for 1887-88 amounts to Rs. 53,000, against Rs. 46,000 the original grant for the current year, and Rs. 15,582 the actuals of 1885-86. The Local Self-Government Act will probably be introduced from 1st April next into all districts not excluded by section 1 of the Act, and all ferry receipts and charges will be made local from that date. This measure will not affect the Provincial finances, as charges of equal amount will be imposed on the District Boards, but its effect will be to transfer all ferry receipts and charges, among others, from Provincial to Local. These will therefore be omitted from the budget for 1887-88.

3. The cemetery receipts for 1887-88 have been estimated by the Accountant-General at Rs. 2,000, against Rs. 2,035 the actuals of 1885-86. The estimate is accepted. Contributions to municipalities and Excluded Local Funds for public works are adjusted under this head. These contributions in 1885-86 amounted to Rs. 33,775. It is not necessary to make any provision on this account for next year.

4. The estimate of expenditure provides Rs. 10,000 for refunds of public works receipts, which is also the sanctioned estimate for the current year. These refunds aggregated Rs. 8,708 in 1885-86. The provision will stand.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General and to the Municipal and General Departments for information.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Govt. of Bengal.

284

Nos. 133-35.

Copy forwarded to

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Under-Secretary to the Government of Bengal.

Calcutta,
The 15*th January* 1887.

W. J.—Reg. No. 14770C—25—8-2-87.

285

FINAL ISSUE.

XXVI AND 38—STATE RAILWAYS.

BUDGET ESTIMATE

OF

XXVI—GROSS EARNINGS

AND

38—WORKING EXPENSES

OF THE

NORTHERN BENGAL STATE RAILWAY

FOR THE YEAR 1887-88.

(PROVINCIAL.)

NORTHERN BENGAL STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the years 1886-87 *and* 1887-88.

Heads.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the line—				
Coaching traffic	6,98,458	7,00,000	7,60,000	7,75,000
Goods traffic	13,99,338	13,75,000	15,80,000	14,75,000
Electric telegraph earnings	8,608	9,000	9,000	9,000
Steam-boat earnings	2,01,189	1,75,000	2,20,000	2,10,000
Sundries	35,538	41,000	31,000	31,000
Total earnings ...	23,43,131	23,00,000	26,00,000	25,00,000
Deduct—Increase in balance of Suspense Account as per Appendix A	—3,927	.....	.....	.....
Total Receipts ...	23,39,204	23,00,000	26,00,000	25,00,000
II—Expenditure—				
Maintenance of way, works, and stations ... (Abstract A)	5,35,800	4,11,500	5,05,000	5,25,000
Locomotive expenses ... ... (ditto B)	3,33,971	3,39,000	3,10,000	3,20,000
Carriage and wagon expenses ... ... (ditto C)	63,427	64,000	74,000	65,000
Traffic expenses ... ... (ditto D)	1,91,701	2,12,000	1,90,000	1,93,000
General charges ... ... (ditto E)	1,73,978	1,86,000	1,70,000	1,50,000
Steam-boat service ... ... (ditto F)	1,69,434	1,32,500	1,65,000	1,57,000
Special and miscellaneous expenditure ... (ditto G)	10,267	20,000	11,000	15,000
Loss by Exchange during 1885-86	20,680	.....	.....	.....
Total Outlay ...	14,99,258	13,65,000	14,25,000	14,25,000
Deduct—Decrease in balance of Suspense Accounts as per Appendix B	—1,918	.....	.....	.....
Deduct—Amount at credit of demands payable	—7,869	.....	—5,000	.....
Total Expenditure ...	14,90,371	13,65,000	14,20,000	14,25,000
III—Net cash receipts	8,48,833	9,35,000	11,80,000	10,75,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1886	249·25
Expected to open during 1886-87	Nil.
Total on 1st April 1887 ...	249·25
Expected to open during 1887-88	Nil.
Total likely to be opened at the end of 1887-88 ...	249·25
Average number of miles expected to be open during the whole of 1887-88	249·25
Train miles expected to be run during 1887-88 ...	7,25,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses and general superintendence	69,039	70,000	71,000	65,000
II.—Maintenance and renewal of permanent-way, wages and materials	3,15,282	2,47,500	2,52,000	3,35,000
III.—Repairs of bridges, &c., wages and materials ...	31,536	27,500	32,500	27,500
IV.—Repairs of stations and buildings, wages and materials	77,353	40,000	92,000	40,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	18,613	7,500	9,000	7,500
VII.—Unclassified expenditure	23,988	19,000	48,500	50,000
Less value of stores returned to stock	—11	.....	.....	.....
Total ...	5,35,800	4,11,500	5,05,000	5,25,000

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	30,130	37,000	32,000	35,000
II.—Running expenses (wages connected with the working of locomotive engines)	82,147	85,000	82,000	83,000
III.—Fuel	1,25,415	1,15,000	1,10,000	1,11,000
IV.—Water (including wages and stores)	6,684	8,000	6,000	7,000
V.—Oil, tallow, and other stores expended on engines in work	17,351	16,000	15,000	16,000
VI.—Maintenance and renewals of locomotive engines and machinery	43,002	52,000	40,500	45,000
VII.—New minor works	32	2,000	1,000	3,000
VIII.—Payments to other lines	.....	.. ...	.....	.....
IX.—Unclassified expenditure	29,210	24,000	23,500	20,000
Total ...	3,33,971	3,39,000	3,10,000	3,20,000

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	14,918	17,500	17,500	16,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	16,180	18,500	17,000	15,000
Goods vehicles	14,990	13,000	19,000	15,000
III.—Cleaning carriages and wagons, and oiling ...	14,426	13,000	16,000	16,000
IV.—New minor works	2,053	1,000	3,500	2,000
V.—Unclassified expenditure	860	1,000	1,000	1,000
Total ...	63,427	64,000	74,000	65,000

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	33,575	34,000	34,000	31,000
(b) Station staff	1,09,727	1,02,000	1,00,000	1,05,000
(c) Train staff	19,617	20,000	23,000	20,000
II.—Fuel, lighting, water, and general stores ...	19,955	20,000	15,000	14,000
III.—Clothing	1,601	1,500	3,000	4,500
IV.—Printing, stationery and tickets	5,070	31,500	13,500	17,000
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	1,816	2,000	900	1,000
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	562	1,000	600	500
Less stores returned to stock	—222	.....	.....	.....
Total ...	1,91,701	2,12,000	1,90,000	1,93,000

Abstract E.

General Charges.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(1) Direction	1,740	4,500	2,000	2,000
(a) Manager's Office	32,893	34,000	30,500	18,500
(b) Audit ... ... } (c) Account	52,717	53,000	51,000	43,000
(d) Pay-master's office	7,110	7,000	7,000	7,000
(e) Store Department ...	3,074	3,000	5,500	4,000
(f) Medical Department	11,089	12,500	11,000	11,500
(g) Miscellaneous	6,122	12,000	7,000	10,000
II.—Police	4,973	5,000	5,000	5,000
III.—Advertizing	934	900	750	750
IV.—Electric Telegraph	53,085	54,000	50,000	48,000
V.—Clearing accounts with other Lines	.....	.....	.....	.....
VI.—Unclassified expenditure	241	100	250	250
Total ...	1,73,978	1,86,000	1,70,000	1,50,000

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Working Vessels	94,985	77,000	1,05,000	1,00,000
II.—Repairs	12,720	10,500	10,500	11,000
III.—Fuel	17,541	11,000	16,000	16,000
IV.—Miscellaneous stores	5,542	4,000	3,000	3,000
V.—Steam Traffic Agencies	20,921	25,000	24,000	24,000
VI.—New minor works	981	2,000	3,500	1,000
VII.—Unclassified expenditure	1,134	2,000	500	1,000
VIII.—Compensation	15,610	1,000	2,500	1,000
Total ...	1,69,434	1,32,500	1,65,000	1,57,000

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	200	200	200	100
II.—Compensation	—4,210	4,000	800	4,000
III.—Rates and Taxes	421	300	500	400
IV.—Interest on Revenue Balances	.....	.....	.....	.....
V.—Payments to other Lines	.....	.....	.....	.....
VI.—Contribution to Provident Fund	10,328	12,000	6,000	7,000
VII.—Miscellaneous	3,528	3,500	3,500	3,500
Total ...	10,267	20,000	11,000	15,000

290

APPENDIX A.

Detail of Unadjusted Accounts under the head of Earnings.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stations	26,783	30,710	3,927	.....
Foreign railways &c.	.....	.....	.....	.....
Total ...	26,783	30,710	3,927	.....
Sanctioned estimate, 1886-87—				
Stations	21,783	21,783	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	21,783	21,783	.....	.....
Revised estimate, 1886-87—				
Stations	30,710	30,710	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	30,710	30,710	.....	.....
Budget estimate, 1887-88—				
Stations	30,710	30,710	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	30,710	30,710	.....	.....

APPENDIX B.

Details of Suspense Accounts under the head of Expenditure.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	2,827	1,809	.....	1,018
Total ...	2,827	1,809	.....	1,018
Sanctioned Estimate, 1886-87—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	2,827	2,827	.....	.....
Total ...	2,827	2,827	.....	.....
Revised Estimate, 1886-87—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	1,809	1,809	.....	.....
Total ...	1,809	1,809	.....	.....
Budget Estimate, 1887-88—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	1,809	1,809	.....	...
Total ...	1,809	1,809	.....	.....

Bengal Secretariat Press—H. P.—Reg. No. 1990J—100—4 5-87.

No. 257 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 15, 1887.

NORTHERN BENGAL STATE RAILWAY.

Revenue Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 225 A.—R., dated 20th March 1886.

Read also—

Letter No. 158 R. A., dated 19th January 1887, from the Government of Bengal.
Public Works Department letter No. 81 A.—R., dated 28th January 1887, to ditto.
Letter No. 374 R. A., dated 15th February 1887, from ditto.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—The Budget Estimate for 1886-87 was passed for the following amounts:—

	Rs.
Receipts	23,00,000
Expenses	13,65,000
Net Receipts	9,35,000

2. The Revised Estimate was at first submitted for—

	Rs.
Receipts	25,00,000
Expenses	15,00,000
Net Receipts	10,00,000

but on a reference to the Government of Bengal it was subsequently altered as follows:—

	Rs.
Receipts	25,50,000
Expenses	14,30,000
Net Receipts	11,20,000

3. Judging from the latest reports of the earnings of this line, the Government of India considers that the Receipts may be expected to amount to Rs. 26,00,000, and the Revised Estimate is accordingly accepted for this amount. The Revised Estimate of Expenditure is accepted for Rs. 14,20,000.

BUDGET ESTIMATE, 1887-88.

4. The Budget Estimate is submitted for—

	Rs.
Receipts	25,00,000
Expenses	15,00,000
Net Receipts	10,00,000

5. The Budget Estimate of Receipts is accepted, as submitted, for Rs. 25,00,000. The Government of India is of opinion that the provision in the estimate of expenditure for renewals is somewhat high, and as some reduction in supervising and general charges must ensue from the amalgamation of this line with the Eastern Bengal and Dacca Railways, the Budget Estimate of expenditure may, it is considered, be reduced to Rs. 14,25,000. The Estimate of expenditure for 1887-88 is accordingly accepted for this amount.

6. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted by the Government of India, are shown in the following table :—

	Actuals, 1885-86.	1886-87.		Budget Estimate, 1887-88.
		Budget Estimate.	Revised Estimate.	
Receipts—	Rs.	Rs.	Rs.	Rs.
Administrative	23,45,131	23,00,000	26,00,000	25,00,000
Suspense	—3,927	...	...	...
Financial .	23,39,204	23,00,000	26,00,000	25,00,000
Expenditure—				
Administrative	14,99,228	13,65,000	14,25,000	14,25,000
Suspense	—8,887	...	—5,000	...
Financial .	14,90,341	13,65,000	14,20,000	14,25,000
Net Receipts—				
Administrative	8,43,803	9,35,000	11,75,000	10,75,000
Suspense	4,960	...	5,000	...
Financial .	8,48,763	9,35,000	11,80,000	10,75,000

7. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office—No. 457 A. G., P. W. D.—17-3-87—140.

293

FINAL ISSUE.

XXVI AND 38.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

XXVI—GROSS EARNINGS

AND

38—WORKING EXPENSES

OF THE

TIRHOOT STATE RAILWAY,

FOR

1887-88.

(PROVINCIAL.)

Beng. Sect. Press—W. LeB.—Reg. No. 350J—100—9-1-87.

TIRHOOT STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1887-88.

Heads.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the Line—				
Coaching traffic	5,44,993	5,30,000	6,60,000	6,90,000
Goods traffic	5,86,633	6,90,000	7,15,000	7,80,000
Electric telegraph earnings	13,355	13,000	13,000	13,000
Steam-boat earnings	1,20,050	1,25,000	1,42,000	1,46,000
Sundries	15,462	17,000	19,800	21,000
Total Earnings ...	12,80,493	13,75,000	15,49,800	16,50,000
Deduct—Increase in balance of Suspense Accounts as per Appendix A	—235	.....	+200	.....
Total Receipts ...	12,80,258	13,75,000	15,50,000	16,50,000
II.—Expenditure—				
Maintenance of way, works, and stations (Abstract A)	2,08,463	1,88,000	2,36,000	1,82,000
Locomotive expenses ... ... (ditto B)	2,03,222	1,96,000	2,16,000	2,37,000
Carriage and wagon expenses ... (ditto C)	46,277	64,000	42,000	48,000
Traffic expenses ... ... (ditto D)	1,74,513	1,62,000	2,09,000	2,25,000
General charges ... ... (ditto E)	1,53,944	1,63,000	1,64,000	1,68,000
Steam-boat service ... ... (ditto F)	1,03,874	1,12,000	1,20,000	1,25,500
Special and miscellaneous expenditure ... (ditto G)	16,706	15,000	15,000	15,000
Loss by exchange	3,520	.....	.....	.....
Total Outlay ...	9,10,519	9,00,000	10,02,000	10,00,500
Add—Increase in balance of Suspense Accounts as per Appendix B	—5,087	.....	—500	—500
	9,05,432	9,00,000	10,01,500	10,00,000
Deduct—Amount at credit of "Demands payable" ...	+10,152	.....	—1,500	.....
Total Expenditure ...	9,15,584	9,00,000	10,00,000	10,00,000
III.—Net Cash Receipts	3,64,674	4,75,000	5,50,000	6,50,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1886	226
Opened during 1886-87	20
Total on 1st April 1887 ...	246
Expected to be open during 1887-88	13
Total likely to be opened at the end of 1887-88 ...	259
Average number of miles expected to be open during the whole of 1887-88 ...	252
Train miles expected to be run during 1887-88	5,30,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	54,426	61,000	59,100	56,000
II.—Maintenance and renewal of permanent-way, wages and materials	1,27,318	92,500	1,35,500	96,000
III.—Repairs of bridges, &c, wages and materials ...	3,974	7,000	11,000	5,000
IV.—Repairs of stations and buildings, wages and materials	6,294	10,000	10,800	8,000
V.—Maintenance by contract, inclusive or exclusive of materials	...	.....	.....	.....
VI.—New Minor Works	8,551	10,000	7,600	7,000
VII.—Unclassified expenditure	7,900	7,500	12,000	10,000
Total ..	2,08,463	1,88,000	2,36,000	1,82,000

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs	Rs.	Rs.	Rs.
I.—General superintendence	25,097	25,800	28,400	29,000
II.—Running expenses (wages connected with the working of locomotive engines)	58,823	60,000	62,500	63,500
III.—Fuel (a)	62,971	62,000	61,700	62,500
IV.—Water (including wages and stores)	5,714	6,000	6,100	6,500
V.—Oil, tallow and other stores (expended on engines in work)	11,493	11,500	11,100	11,500
VI.—Maintenance and renewals of locomotive engines and machinery	29,866	28,700	29,100	46,000
VII.—New minor works	1,587	1,000	1,600	2,000
VIII.—Payments to other lines (b)	.....	.....	.. ...	.....
IX.—Unclassified expenditure	7,671	1,000	15,500	16,000
Total	2,03,222	1,96,000	2,16,000	2,37,000

(a) Not to include carriage over line. | (b) e.g Hire of locomotives.

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs	Rs.	Rs.	Rs.
I.—General superintendence	8,945	9,200	10,200	11,500
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	11,246	15,400	9,800	11,000
Goods vehicles	14,409	22,400	10,900	12,500
III.—Cleaning carriages and wagons, and oiling ...	10,271	14,000	9,400	10,500
IV.—New Minor Works	1,080	2,600	1,300	2,000
V.—Unclassified expenditure	326	400	400	500
Total ...	46,277	64,000	42,000	48,000

295

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	31,467	30,500	35,100	35,500
(b) Station staff	90,406	86,500	1,00,100	1,05,500
(c) Train staff	26,027	22,800	25,100	30,000
II.—Fuel, lighting, water and general stores ...	18,574	15,000	34,000	38,500
III.—Clothing	1,265	1,800	4,200	4,500
IV.—Printing, stationery, and tickets	5,550	4,000	8,200	8,500
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	1,026	1,000	1,800	2,000
VII.—Payments to other lines*	.....	.....	.....	.....
VIII.—Unclassified expenditure	198	400	500	500
Total ...	1,74,513	1,62,000	2,09,000	2,25,000

Hire of vehicles.
Mileage of foreign stock.
Expenses at joint-stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Portion of charges on account of Secretary of State's general charges	40	200	.....	.....
II.—Salaries of management—				
(a) Manager's Office	28,463	28,600	27,800	28,000
(b) Audit " ... ... }	43,529	45,000	47,700	48,500
(c) Account " ... ... }				
(d) Paymaster's "	6,247	6,500	7,000	7,500
(e) Store Department	8,581	9,000	12,500	12,500
(f) Medical "	12,327	11,000	12,500	12,500
(g) Miscellaneous*	8,618	12,900	11,000	12,500
III.—Police	3,771	3,600	5,000	5,000
IV.—Advertising	545	700	400	500
V.—Electric telegraph	40,962	44,500	39,500	40 000
VI.—Clearing account with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	861	1,000	600	1,000
Total ...	1,53,944	1,63,000	1,64,000	1,68,000

* Such as "rents of buildings and lands."
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	86,329	90,600	1,01,500	1,03,500
II.—Repairs	6,499	7,000	4,100	6,500
III.—Fuel	7,426	8,500	8,300	9,000
IV.—Miscellaneous stores	2,838	4,500	4,800	5,000
V.—Steam traffic agencies	...	.....	.....	.....
VI.—New minor works	392	1,000	900	1,000
VII.—Unclassified expenditure	390	400	400	500
Total ...	1,03,874	1,12,000	1,20,000	1,25,500

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	341	200	200	200
II.—Compensation	551	3,500	2,600	3,000
III.—Rates and taxes...	762	800	1,200	1,200
IV.—Payments to other lines	3,909	.....	3,000	3,500
V.—Prizes for best-kept stations and gardens	20	200	100	100
VI.—Contribution to Provident Institution	8,530	9,000	6,800	6,000
VII.—Miscellaneous	2,593	1,300	1,100	1,000
Total ...	16,706	15,000	15,000	15,000

APPENDIX A.

Detail of Unadjusted Accounts under the head Earnings.

Particulars	Balance at beginning of year	Balance at close of year.	Difference	
			Increase	Decrease
	Rs.	Rs	Rs	Rs.
Actuals in 1885-86—				
Stations	19,897	20,132	235	.....
Foreign railways	.....	.....	.....	.....
Total ..	19,897	20,132	235	.....
Sanctioned estimate, 1886-87—				
Stations	17,358	17,358	.....	.....
Foreign railways	.	.....	.....	.....
Total ...	17,358	17,358	..	.....
Revised estimate, 1886-87—				
Stations	20,132	19,932	.....	200
Foreign railways	.....	.....	...	.....
Total ...	20,132	19,932	...	200
Budget estimate, 1887-88—				
Stations	19,932	19,932	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	19,932	19,932	.....	...

APPENDIX B.

Detail of Suspense Accounts under the head Expenditure.

Particulars.	Balance at beginning of year	Balance at close of year	Difference	
			Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stores	...	.....	.....	...
Suspense other than deposits and fines ..	6,969	1,882	.....	5 087
Total ...	6,969	1,882	.....	5,087
Sanctioned estimate, 1886-87—				
Stores as per detailed statement accompanying ..	.	.....	.....	...
Suspense other than deposits and fines .. .	4,96	4,968	..	.....
Total ...	4 968	4,968	.....	...
Revised estimate, 1886-87—				
Stores		.....	.....	...
Suspense other than deposits and fines	1,882	1,382	.....	500
Total ...	1 882	1,382	.....	500
Budget estimate 1887-88—				
Stores as per detailed statement accompanying ..	.....	..	.....	.
Suspense other than deposits and fines	1, 82	882	.....	500
Total ...	1, 882	882	.....	500

NOTE.—In future the various Suspense Accounts will be detailed

No. 220 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 12, 1887.

TIRHOOT STATE RAILWAY.

Revenue Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 237 A.—R., dated 22nd March 1886.

Read also—

Letter No. 79 R. A., dated 10th January 1887, from the Government of Bengal.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—The Budget Estimate for 1886-87 was passed for the following amounts :—

	Rs.
Receipts	13,75,000
Expenses	9,00,000
Net Receipts	4,75,000

2. The Revised Estimate is submitted for—

	Rs.
Receipts	15,25,000
Expenses	10,00,000
Net Receipts	5,25,000

3. The large increase in the earnings is chiefly the result of a reduction in 3rd class fares. The large increase under Working Expenses is due to heavy renewals of sleepers carried out in the Durbhunga Branch, to a large write-back in the accounts during the year from " Capital " on account of ballasting, and to an increase in Establishment owing to the increased traffic.

4. Judging from the latest reports of the traffic on this line, the Government of India considers that the earnings of the year may be placed at Rs. 15,50,000. The Revised Estimate of Receipts is accordingly accepted for this amount. The Revised Estimate of Expenses is accepted for the amount submitted.

BUDGET ESTIMATE, 1887-88.

5. The Budget Estimate is submitted for—

	Rs.
Receipts	16,00,000
Expenses	9,90,000
Net Receipts	6,10,000

6. Considering the recent marked improvement in the traffic on this line, and in view of the early opening of the Gunduck Bridge, the Government of India considers that the Budget Estimate of Receipts may be raised to Rs. 16,50,000. The Estimate of Expenses during 1887-88 is passed, in round figures, for Rs. 10,00,000.

7. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted by the Government of India, are shown in the following table:—

	Actuals, 1885-86.	1886-87.		Budget Estimate, 1887-88.
		Budget Estimate.	Revised Estimate.	
RECEIPTS—	Rs.	Rs.	Rs.	Rs.
Administrative . .	12,80,493	13,75,000	15,49,800	16,50,000
Suspense . . .	—235	...	200	...
Financial .	12,80,258	13,75,000	15,50,000	16,50,000
EXPENDITURE—				
Administrative . .	9,10,519	9,00,000	10,02,000	10,00,500
Suspense . . .	5,065	...	—2,000	—500
Financial .	9,15,584	9,00,000	10,00,000	10,00,000
NET RECEIPTS—				
Administrative . .	3,69,974	4,75,000	5,47,800	6,49,500
Suspense . . .	—5,300	...	2,200	500
Financial .	3,64,674	4,75,000	5,50,000	6,50,000

8. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office—No. 357 A.G., P. W. D.—17-3-87—140.

301

FINAL ISSUE.

XXVI AND 38.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

XXVI.—GROSS EARNINGS,

38.—WORKING EXPENSES

OF THE

DACCA STATE RAILWAY,

1887-88.

[PROVINCIAL.

DACCA STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1887-88.

Heads.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the Line—				
Coaching	62,942	1,62,000	1,90,500	2,18,000
Goods traffic	50,312	1,52,000	73,800	8,2000
Electric Telegraph earnings	3,839	11,000	2,600	3,000
Sundries	14,313	25,000	11,000	7,000
Total Earnings ...	1,31,406	3,50,000	2,77,900	3,10,000
Deduct—Increase in balance of Supense Accounts as per Appendix A	4,177	.....	+2,100	.....
Total Receipts ...	1,27,229	3,50,000	2,80,000	3,10,000
II.—Expenditure—				
Maintenance of Way, Works and Stations (Abstract A)	44,377	1,01,900	69,170	72,000
Locomotive expenses ... ... (Ditto B)	42,323	78,000	67,750	72,000
Carriage and Wagon expenses ... (Ditto C)	7,063	13,000	15,100	16,000
Traffic expenses ... ... (Ditto D)	43,046	54,400	57,040	55,000
General charges ... ... (Ditto E)	54,869	76,100	55,720	52,000
Special and Miscellaneous expenditure (Ditto G)	6,065	6,600	3,220	3,000
Loss by Exchange	90	.....	.....	.....
Total Outlay ...	1,97,833	3,30,000	2,68,000	2,70,000
Deduct—Decrease or add increase in balance of Suspense Accounts as per Appendix B	+753	—5,000	—1,000	.....
Deduct—Increase or add decrease of amount at credit of Demands Payable	—14,000	.....	+3,000	.....
Total Expenditure ...	1,84,586	3,25,000	2,70,000	2,70,000
III.—Net Cash Receipts	—57,357	25,000	10,000	40,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1886	86
Expected to open during 1886-87	...
Total on 1st April 1887 ...	86
Expected to be opened during 1887-88	...
Total likely to be opened at the end of 1887-88...	86
Average number of miles expected to be open during the whole of 1887-88	86
Train-miles expected to be run during 1887-88	140,000

ABSTRACT A.

Maintenance of Way and Works and Stations.

PARTICULARS.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salary, Office Expenses, and General Superintendence	19,156	27,100	18,658	19,800
II.—Maintenance and Renewal of Permanent-way—Wages and Materials	25,142	67,700	39,536	39,200
III.—Repairs of Bridges, &c.—Wages and Materials ...	28	3,600	3,566	6,000
IIIa.—Conservancy of Rivers	.....	.....	669	1,000
IV.—Repairs of Stations and Buildings—Wages and Materials	.....	2,800	4,230	4,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New Minor Works	.....	.....	867	1,000
VII.—Unclassified expenditure	51	700	1,644	1,000
TOTAL ...	44,377	1,01,900	69,170	72,000

ABSTRACT B.

Locomotive Expenses.

PARTICULARS.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	9,406	15,500	15,301	15,200
II.—Running expenses (wages connected with the working of locomotive engines)	12,850	20,000	17,401	18,000
III.—Fuel	14,325	32,000	25,649	28,000
IV.—Water (including wages and stores)	1,340	3,200	2,189	2,000
V.—Oil, tallow, and other stores (expended on engines in work)	2,245	3,300	3,209	3,000
VI.—Maintenance and renewals of locomotive engines and machinery	1,710	3,000	3,493	5,000
VII.—New Minor Works	.....	.....	82	200
VIII.—Payments to other lines	.....	.....	.....	.....
IX.—Unclassified expenditure	447	1,000	426	600
TOTAL ...	42,323	78,000	67,750	72,000

ABSTRACT C.

Carriage and Wagon Expenses.

PARTICULARS.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	4,639	7,800	7,388	7,200
II.—REPAIRS AND RENEWALS OF VEHICLES AND MACHINERY—				
Coaching vehicles	227	1,000	2,472	2,800
Goods vehicles	188	1,000	2,581	3,000
III.—Cleaning carriages and wagons, and oiling ...	2,007	3,200	2,441	2,700
IV.—New Minor Works	.....	.....	177	200
V.—Unclassified expenditure	2	.....	41	100
TOTAL ...	7,063	13,000	15,100	16,000

304

EXPENDITURE FOR THE YEAR 1887-88—*continued.*

ABSTRACT D.

Traffic Expenses.

PARTICULARS.	Actuals. in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
I.—SALARIES, WAGES, &c.—	Rs.	Rs.	Rs.	Rs.
(*a*).—General Superintendence	10,681	12,300	12,147	11,000
(*b*).—Station Staff	23,972	32,000	30,641	28,000
(*c*).—Train do.	4,795	6,500	6,520	5,000
II.—Fuel, lighting, water and general stores ...	1,864	2,000	2,242	2,900
III.—Clothing	307	400	471	400
IV.—Printing, stationery, and tickets	955	600	4,556	7,000
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	425	500	400	600
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	47	100	63	100
TOTAL ...	43,046	54,400	57,040	55,000

ABSTRACT E.

General charges.

PARTICULARS.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
I.—SALARIES OF MANAGEMENT—	Rs.	Rs.	Rs.	Rs.
Secretary of State's charges	290	.....	.....	.....
(1).—*Direction*—				
(*a*).—Manager's Office	17,972	24,200	14,812	8,000
(*b*).—Audit ... ... }	11,907	17,700	12,455	13,000
(*c*).—Account ... ... }				
(*d*)—Pay Master's Office	1,666	2,300	2,228	3,000
(*e*).—Store Department	2,772	7,400	4,597	5,000
(*f*).—Medical ditto	1,549	3,300	2,430	3,200
(*g*).—Miscellaneous	2,158	3,300	4,682	7,000
(*h*)—General Administration	.....	.....	.....	.....
II.—Police	2,526	4,100	1,031	100
III.—Advertising	3,076	800	1,379	800
IV.—Electric Telegraph	10,951	12,800	12,021	11,700
V.—Clearing accounts with other lines	.....	.....	.....	.....
VI.—Unclassified expenditure	2	200	85	200
TOTAL ...	54,869	76100	55,720	52,000

ABSTRACT F.

Steam-boat Service.

Nil.

ABSTRACT G.

Special and miscellaneous Expenditure.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	16	.....	6	.....
II.—Compensation	.....	2,000	157	400
III.—Rates and taxes	708	1,400	1,224	1,000
IV.—Payments to other lines	982	.....	.....	.....
V.—Prizes for Station Gardens	.....	.....	118	.....
VI.—Contribution to Provident Institution ...	.....	2,400	1,531	1,400
VII.—Miscellaneous	4,359	800	184	200
Total ...	6,065	6,600	3,220	3,000

AND EXPENDITURE FOR THE YEAR 1887-88—*concluded.*

APPENDIX A.

Details of Unadjusted Accounts under the head of "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stations ... ... / Foreign railways	69	4,246	4,177	.....
Total ...	69	4,246	4,177	.....
Sanctioned estimate, 1886-87—				
Stations ... ... / Foreign railways	5,069	5,069	.....	.....
Total ...	5,069	5,069	.....	.....
Revised estimate, 1886-87—				
Stations ... ... / Foreign railways	4,246	2,146	.....	2,100
Total ...	4.246	2,146	.....	2,100
Budget estimate, 1887-88—				
Stations ... ... / Foreign railways	2,146	2,146	.....	.....
Total ...	2,146	2,146	.....	.....

APPENDIX B.

Details of Suspense Accounts under the head of "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stores ... ... / Suspense, other than deposits and fines	4,886	18,133	.....	13,247
Total ...	4,886	18,133	.....	13,247
Sanctioned estimate, 1886-87—				
Stores ... ... / Suspense, other than deposits and fines	331	5,331	.....	5,000
Total ...	331	5,331	.....	5,000
Revised estimate, 1885-86—				
Stores ... ... / Suspense, other than deposits and fines	18,133	16,133	2,000	.....
Total ...	18,133	16,133	2,000	.....
Budget estimate, 1886-87—				
Stores ... ... / Suspense, other than deposits and fines	16,133	16,133	.....	.....
Total ...	16,133	16,133	.....	.....

N. B.—The figures in antique type denote *minus* entries.

R.D'R.—Reg. No. 669J—100—15-4-87.

No. 230 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 12, 1887.

DACCA STATE RAILWAY.

Revenue Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 224 A.—R., dated 20th March 1886.

Read also—

Letter No. 95 R. A., dated 12th January 1887, from the Government of Bengal.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—The Budget Estimate for 1886-87 was passed for—

	Rs.
Receipts	3,50,000
Expenses	3,25,000
Net Receipts	25,000

2. The Revised Estimate is submitted for—

	Rs.
Receipts	2,60,000
Expenses	2,70,000
Net Receipts	—10,000

3. The comparatively large decrease in the earnings is attributed to the failure of the line in attracting goods traffic to the extent anticipated. Judging from the latest reports of traffic, the Government of India considers that the line may be expected to yield Rs. 2,80,000 during 1886-87, and the estimate is accordingly accepted for this amount. The Revised Estimate of Expenses is passed for Rs. 2,70,000.

BUDGET ESTIMATE, 1887-88.

4. The Budget Estimate for 1887-88 is submitted for—

	Rs.
Receipts	3,00,000
Expenses	2,70,000
Net Receipts	30,000

with the remark that it allows for a moderate increase in *Coaching* earnings, and that it is not considered prudent to anticipate any great development of *Goods* traffic at present.

5. Corresponding with the increase made by the Government of India in the Revised Estimate of earnings, the Budget Estimate is accepted for—

	Rs.
Receipts	3,10,000
Expenses	2,70,000
Net Receipts .	40,000

6. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted by the Government of India, are shown in the following table :—

	Actuals, 1885-86.	1886-87.		Budget Estimate, 1887-88.
		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
Administrative . . .	1,31,406	3,50,000	2,77,900	3,10,000
Suspense	—4,177	...	2,100	...
Financial .	1,27,229	3,50,000	2,80,000	3,10,000
EXPENDITURE—				
Administrative . . .	1,97,823	3,30,000	2,68,000	2,70,000
Suspense	—13,247	—5,000	2,000	...
Financial .	1,84,576	3,25,000	2,70,000	2,70,000
NET RECEIPTS—				
Administrative . . .	—66,417	20,000	9,900	40,000
Suspense	9,070	5,000	100	...
Financial .	—57,347	25,000	10,000	40,000

7. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. G. BEGBIE, *Major, R.E.,*

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office—No. 409 A. G., P. W. D.—14-3-87—140.

309

FINAL ISSUE.

XXVI AND 38—STATE RAILWAYS.

BUDGET ESTIMATE

OF

XXVI—GROSS EARNINGS.

38—WORKING EXPENSES

OF THE

NALHATI STATE RAILWAY,

1887-88.

(PROVINCIAL.)

NALHATI STATE RAILWAY.

Revised and Budget Estimates of Revenue and Expenditure for the year 1886-87 and 1887-88.

Heads.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
I.—Receipts—				
Earnings of the line—	Rs.	Rs.	Rs.	Rs.
Coaching traffic	47,787	50,000	51,000	50,000
Goods traffic	29,408	25,800	29,800	26,800
Electric telegraph earnings	956	900	900	900
Steam-boat earnings	.....	.....	.....	.....
Sundries	461	300	300	300
Total earnings ...	78,612	77,000	82,000	78,000
Add—Decrease in balance of suspense accounts as per Appendix A ...	+191	.....	.....	.....
Total Receipts ...	78,803	77,000	82,000	78,000
II.—Expenditure—				
Maintenance of way, works, and stations .. ... (Abstract A)	27,840	25,500	25,900	25,900
Locomotive expenses ... („ B)	9,499	10,100	9,600	9,600
Carriage and wagon expenses („ C)	3,068	3,550	4,100	4,100
Traffic expenses ... („ D)	8,556	7,700	8,300	8,300
General charges ... („ E)	17,152	17,650	16,700	16,700
Steam-boat service ... („ F)	.....	.....	.....	.....
Special and miscellaneous expenditure ... („ G)	411	500	400	400
Loss by exchange ...	5,100	.....	.....	.....
Total outlay ...	71,626	65,000	65,000	65,000
Deduct—Decrease in balance of suspense accounts, as per Appendix B ...	—107	.....	.....	.....
	71,519	65,000	65,000	65,000
Deduct—Amount at credit of "demands payable"	—419	.....	.....	.....
Total Expenditure ...	71,100	65,000	65,000	65,000
III.—Net Cash Receipts	7,703	12,000	17,000	13,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1886	27¼
Expected to be open during 1886-87	.....
Total on 1st April 1887 ..	27¼
Expected to be open during 1887-88	.....
Total likely to be open at end of 1887-88 ...	27¼
Average number of miles expected to be open during the whole of 1887-88	27¼
Train miles expected to be run during year 1887-88	41,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	1,690	1,900	1,600	1,600
II.—Maintenance and renewal of permanent-way, wages, and materials	24,153	20,300	22,900	22,900
III.—Repairs of bridges, &c., wages and materials ...	859	1,500	300	300
IV.—Repairs of stations and buildings, wages, and materials	683	900	600	600
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	109	200	100	100
VII.—Unclassified expenditure	346	700	400	400
Total ...	27,840	25,500	25,900	25,900

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,843	2,100	2,000	2,000
II.—Running expenses (wages connected with the working of locomotive engines)	1,398	1,700	1,300	1,300
III.—Fuel (*a*)	2,577	2,700	3,000	3,000
IV.—Water (including wages and stores)	321	350	500	500
V.—Oil, tallow, and other stores (expended on engines in work)	492	550	500	500
VI.—Maintenance and renewals of locomotive engines and machinery	2,868	2,600	2,200	2,200
VII.—Payments to other lines (*b*)	.....	.....	.....	.....
VIII.—Unclassified expenditure	...	100	100	100
Total ...	9,499	10,100	9,600	9,600

(*a*) Not to include carriage over line.
(*b*) *e. g.*, hire of locomotives.

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	908	1,025	1,000	1,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	675	1,100	1,200	1,200
Goods vehicle	456	925	1,500	1,500
III.—Cleaning carriages and wagons and oiling ...	357	475	400	400
IV.—New minor works	672	.....	.....	.....
VI.—Unclassified expenditure	.....	25	.....	.....
Total ...	3,068	3,550	4,100	4,100

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	647	500	400	400
(b) Station staff	4,212	3,500	4,400	4,400
(c) Train staff	757	800	800	800
II.—Fuel, lighting, water, and general stores ...	780	725	400	400
III.—Clothing	82	100	100	100
IV.—Printing, stationery, and tickets	221	400	800	800
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	8	50	.....	.....
VII.—Payments to other lines*	1,770	1,600	1,400	1,400
VIII.—Unclassified expenditure	79	25	.....	.....
Total ...	8,556	7,700	8,300	8,300

* *e.g.*, hire of vehicles.
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General Charges.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
Portion of charges on account of Secretary of State's—				
General charges	44	.....	.....	.....
I.—General administration	.....	.....	.....	.....
II.—Salaries of management—				
(a) Manager's office	9,714	9,900	9,200	9,200
(b) Audit "				
(c) Account "	4,175	4,200	4,200	4,200
(d) Paymaster's "				
(e) Store Department	816	800	800	800
(f) Medical	300	300	300	300
(g) Miscellaneous*	412	675	500	500
III.—Police	.....	.....	150	150
IV.—Advertising	40	25	50	50
V.—Electric telegraph	1,622	1,700	1,500	1,500
VI.—Clearing accounts with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	29	50	.....	.....
Total ...	17,152	17,650	16,700	16,700

* Such as "rents of building and lands."
"Contingencies, including furniture and fittings."
"Stationery."
"Medicines."

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels				
II.—Repairs				
III.—Fuel	*Nil*	*Nil*	*Nil*	*Nil*
IV.—Miscellaneous stores				
V.—Steam-traffic agencies				
VI.—Unclassified expenditure				
Total ...	.....	... ..	...	... ..

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886 87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	.....	25	25	25
II.—Compensation	4	25	25	25
III.—Rates and taxes	108	100	100	100
VI.—Contribution to Provident Institution	299	350	250	250
VII.—Miscellaneous	.....	.....	.. ...	... ..
Total ...	411	500	400	400

APPENDIX A.

Detail of Unadjusted Accounts under the head "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stations	564	373	.....	191
Foreign Railways	.....	.....	.....	.....
Total ...	564	373	.....	191
Sanctioned Estimate, 1886-87—				
Stations	364	364	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	364	364	.....	.....
Revised Estimate, 1886-87—				
Stations	373	373	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	373	373	.....	.....
Budget Estimate, 1887-88—				
Stations	373	373	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	373	373	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	111	4	.....	107
Total ...	111	4	.....	107
Sanctioned Estimate, 1886-87—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	11	11	.....	.....
Total ...	11	11	.....	.....
Revised Estimate, 1886-87—				
Stores	.....	.....	.....	.....
Suspense other than deposits and fines	4	4	.....	.....
Total ...	4	4	.....	.....
Budget Estimate, 1887-88—				
Stores as per detailed statement accompanying ...	.....	.....	.....	.....
Suspense other than deposits and fines	4	4	.....	.....
Total ...	4	4	.....	.....

NOTE.—In practice the various Suspense Accounts will be detailed.

Detailed Statement of Expenditure on Stores for the year.

Nil.

J. H. B.—Reg. No. 17767J—100—30-3-87.

No. 221 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 12, 1887.

NALHATI STATE RAILWAY.

Revenue Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 239 A.—R., dated 22nd March 1886.

Read also—

Letter No. 58 R. A., dated 7th January 1887, from the Government of Bengal.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—The Budget Estimate for 1886-87 was passed for the following amounts :—

	Rs.
Receipts	77,000
Expenses	65,000
Net Receipts	12,000

2. The Revised Estimate is submitted for—

	Rs.
Receipts	78,000
Expenses	67,000
Net Receipts	11,000

3. Judging from the latest reports of earnings and expenditure, the Government of India considers it probable that the Receipts and Expenses of the current official year will amount to Rs. 82,000 and Rs. 65,000, respectively, and the Revised Estimate is accordingly passed for these amounts.

BUDGET ESTIMATE, 1887-88.

4. The Budget Estimate is submitted for—

	Rs.
Receipts	78,000
Expenses	67,000
Net Receipts	11,000

and is accepted for the following amounts :—

	Rs.
Receipts	78,000
Expenses	65,000
Net Receipts	13,000

316

5. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted by the Government of India, are shown in the following table :—

	Actuals, 1885-86.	1886-87.		Budget Estimate, 1887-88.
		Budget Estimate.	Revised Estimate.	
RECEIPTS—	Rs.	Rs.	Rs.	Rs.
Administrative . . .	78,612	77,000	82,000	78,000
Suspense	191	...	...	...
Financial .	78,803	77,000	82,000	78,000
EXPENDITURE—				
Administrative . . .	67,306	65,000	65,000	65,000
Suspense	—526	...	...	...
Financial .	66,780	65,000	65,000	65,000
NET RECEIPTS—				
Administrative . . .	11,306	12,000	17,000	13,000
Suspense . . .	717	...	...	...
Financial .	12,023	12,000	17,000	13,000

6. The final issue of these estimates should be prepared for the amounts now passed and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. G. BEGBIE, *Major, R.E.,*

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office—No. 359 A. G., P. W. D.—14-3-87—140.

317

FINAL ISSUE.

XXVI AND 38—STATE RAILWAYS.

BUDGET ESTIMATE

OF

XXVI—GROSS EARNINGS

AND

38—WORKING EXPENSES

OF THE

KAUNIA-DHARLLA STATE RAILWAY

FOR THE YEAR

1887-88.

(PROVINCIAL.)

KAUNIA-DHARLLA STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1887-88.

Heads.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the line—				
Coaching traffic	43,961	50,000	42,000	45,000
Goods traffic	10,765	15,500	15,000	14,000
Electric telegraph earnings	104	.....	250	500
Steam-boat earnings	75,647	78,000	72,400	70,000
Sundries	449	1,500	350	500
Total earnings ...	1,30,926	1,45,000	1,30,000	1,30,000
Deduct—Increase in balance of suspense account as per Appendix A	1,118	.....	.....	.....
Total receipts ...	1,29,808	1,45,000	1,30,000	1,30,000
II.—Expenditure—				
Maintenance of way, works, and stations ...(Abstract A)	28,415	35,000	28,750	32,000
Locomotive expenses ... ...(ditto B)	14,436	14,500	14,500	14,500
Carriage and wagon expenses ... ...(ditto C)	4,253	3,500	7,500	4,250
Traffic expenses ... .(ditto D)	9,881	9,500	9,300	9,000
General charges ... .(ditto E)	9,238	9,750	9,500	9,750
Steam-boat service ... ...(ditto F)	43,277	47,300	45,000	45,000
Special and miscellaneous expenditure ..(ditto G)	364	450	450	500
Total outlay ...	1,09,864	1,20,000	1,15,000	1,15,000
Deduct—Decrease or add increase in balance of suspense accounts as per Appendix B	.....	.....	.....	.....
Add—Decrease to credit of demands payable	327	.....	.....	.....
Total expenditure ...	1,10,191	1,20,000	1,15,000	1,15,000
III—Net cash receipts	19,617	25,000	15,000	15,000

MEMORANDUM.

	Miles of railway.
Number of miles open for traffic on 1st April 1886	37
Expected to open during 1886-87	Nil
Total on 1st April 1887 ...	37
Expected to open during 1887-88	Nil
Total likely to be opened at the end of 1887-88 ...	37
Average number of miles expected to be open during the whole of 1887-88	37
Train miles expected to be run during 1887-88	27,500

ABSTRACT A.

Maintenance of Way, Works, and Stations.

PARTICULARS.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Office Expenses and General Superintendence	3,334	3,600	3,700	3,500
II.—Maintenance and Renewal of Permanent-way, Wages and Materials	18,866	20,000	17,000	20,000
III.—Repairs of Bridges, &c., Wages and Materials ...	2,526	6,000	4,100	4,500
IIIa.—Conservancy of rivers	27	.....	.....	.....
IV.—Repairs of stations and buildings, Wages and Materials	1,335	1,200	2,000	1,500
V.—Maintenance by contract, inclusive or exclusive of Materials	.....	.....	.....	.....
VI.—New Minor works	1,952	3,600	1,350	2,000
VII.—Unclassified expenditure	375	600	600	500
Total ...	28,415	35,000	28,750	32,000

ABSTRACT B.

Locomotive Expenses.

PARTICULARS.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	2,072	2,400	2,100	2,500
II.—Running expenses (wages connected with the working of locomotive engines)	2,646	2,800	2,800	2,800
III.—Fuel	5,288	5,000	5,000	4,500
IV.—Water (including wages and stores)	882	800	850	850
V.—Oil, tallow, and others stores expended on engines in work	521	600	550	550
VI.—Maintenance and renewals of locomotive engines and machinery	2,826	2,500	2,300	3,000
VII.—New minor works	.....	150	200	100
VIII.—Payments to other lines	.....	.....	.....	.....
IX.—Unclassified expenditure	201	250	200	200
Total ..	14,436	14,500	14,500	14,500

ABSTRACT C.

Carriage and Wagon Expenses.

PARTICULARS.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,034	1,200	1,200	1,200
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	1,350	900	1,500	1,200
Goods vehicles	881	500	1,000	900
III.—Cleaning carriages and wagons, and oiling ...	883	800	800	800
IV.—New minor works	77	75	2,900	100
V.—Unclassified expenditure	28	25	100	50
Total ...	4,253	3,500	7,500	4,250

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs	Rs	Rs.
I.—Salaries, Wages, &c. ...	.....	.....	.....	.....
(a) General Superintendence	2,443	2,600	2,900	3,000
(b) Station Staff	5,131	5,000	4,300	2,600
(c) Train Staff	828	900	900	1,300
II.—Fuel, Lighting, Water, and General Stores ...	820	300	375	850
III.—Clothing	70	75	75	150
IV.—Printing, Stationery and Tickets	319	300	600	950
V.—Charges for delivery and collection of Goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous Expenses	266	300	150	150
VII—Payments to other Lines	.....	.....	.....	.....
VIII.—Unclassified Expenditure	4	25	.....	.....
Total ...	9,881	9,500	9,300	9,000

Abstract E.

General Charges.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management—				
(1) Direction	50	50	50	50
(a) Manager's Office	1,457	1,450	1,400	1,400
(b) Audit ... ... }	3,437	4,000	4,000	4,000
(c) Account ... ... }				
(d) Pay-Master's Office	816	900	800	850
(e) Store Department	.....	.....	.....	.....
(f) Medical Department	843	800	800	800
(g) Miscellaneous	613	500	500	600
II.—Police	851	800	800	900
III.—Advertizing	19	50	.....	.....
IV.—Electric Telegraph	1,152	1,175	1,150	1,150
V.—Clearing Accounts with other Lines	.....	.....	.....	.....
VI.—Unclassified Expenditure	.....	25	.....	.....
Total ...	9,238	9,750	9,500	9,750

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Working Vessels	16,668	18,000	19,000	19,000
II.—Repairs	3,412	8,500	4,500	5,500
III.—Fuel	18,224	16,000	15,000	14,000
IV.—Miscellaneous Stores	1,348	1,700	1,000	1,300
V.—Steam Traffic Agencies	2,923	2,800	3,400	4,000
VI.—New Minor Works	570	50	2,000	1,000
VII.—Unclassified expenditure	131	200	100	200
VIII.—Compensation	.....	50	.....	.....
Total ..	43,277	47,300	45,000	45,000

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	.....	.....	.....	.....
II.—Compensation	89	150	150	200
III.—Rates and taxes	.....	.....	.....	.....
IV.—Contribution to Provident Institutions ...	275	300	300	300
V.—Payments to other lines	.....	.....	.....	.....
VI.—Prizes for station gardens, &c.	.....	.....	.....	.....
VII.—Miscellaneous	.....	.....	.....	.....
Total ...	364	450	450	500

APPENDIX A.

Detail of Unadjusted Accounts under the head of Earnings.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885 86—				
Stations	2,632	3,750	1,118	.....
Foreign Railways	.....	.....	.....	.....
Total ...	2,632	3,750	1,118	.....
Sanctioned Estimate, 1886 87—				
Stations	2,632	2,632	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	2,632	2,632	.....	.....
Revised Estimate, 1886-87—				
Stations	3,750	3,750	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	3,750	3,750	.....	.....
Budget Estimate, 1887-88—				
Stations	3,750	3,750	.....	.....
Foreign Railways	.....	.....	.....	.....
Total ...	3,750	3,750	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head of Expenditure.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	.....	.....	...	.....
Total ...	.....	.....	.....	.....
Sanctioned Estimate—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Regular Estimate—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Budget Estimate—				
Stores	.....	.....	.....	.....
Suspense other than Deposits and Fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....

Bengal Secretariat Press—W. J.—Reg. No. 1464J—100—28-4-87.

No. 254 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 15, 1887.

KAUNIA-DHARLA STATE RAILWAY.

Revenue Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 226 A.—R., dated 20th March 1886.

Read also—

Letter No. 156 R.—A., dated 19th January 1887, from the Government of Bengal.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—The Budget Estimate for 1886-87 was passed for the following amounts:—

	Rs.
Receipts	1,45,000
Expenses	1,20,000
Net Receipts	25,000

2. The Revised Estimate is submitted for—

	Rs.
Receipts	1,25,000
Expenses	1,15,000
Net Receipts	10,000

3. The large decrease in Receipts as compared with the original estimate of the year is due to a considerable reduction having been made in passenger fares and goods rates during the half-year ended 31st December 1885, in order to develope the traffic, and also with a view to assimilate the mileage rates gradually with those charged on the Northern Bengal State Railway. The Government of India is of opinion, judging from the latest returns of traffic, that the local estimate is somewhat low, and accepts the Revised Estimate of Receipts for Rs. 1,30,000. The estimated decrease in expenditure is attributed to a saving anticipated in the provision for repairs to steamers and renewals of permanent-way. The Revised Estimate of expenditure is accepted by the Government of India for the amount submitted.

BUDGET ESTIMATE, 1887-88.

4. The Budget Estimate is submitted for—

	Rs.
Receipts	1,30,000
Expenses	1,15,000
Net Receipts	15,000

and is accepted for these amounts by the Government of India.

5. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted by the Government of India, are shown in the following table :—

	Actuals, 1885-86.	1886-87.		Budget Estimate, 1887-88.
		Budget Estimate.	Revised Estimate.	
RECEIPTS—	Rs.	Rs.	Rs.	Rs.
Administrative . .	1,30,926	1,45,000	1,30,000	1,30,000
Suspense . . .	—1,118	...	...	...
Financial .	1,29,808	1,45,000	1,30,000	1,30,000
EXPENDITURE—				
Administrative . .	1,09,864	1,20,000	1,15,000	1,15,000
Suspense . . .	327	...	...	...
Financial .	1,10,191	1,20,000	1,15,000	1,15,000
NET RECEIPTS—				
Administrative . .	21,062	25,000	15,000	15,000
Suspense . . .	—1,445	...	...	...
Financial .	19,617	25,000	15,000	15,000

6. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

C. I. C. P. O. No. 458 A. G., P. W. D.—17-3-87—140.

325

FINAL ISSUE.

XXVI AND 38—STATE RAILWAYS.

BUDGET ESTIMATE

OF

XXVI—GROSS EARNINGS

AND

38—WORKING EXPENSES

OF THE

ASSAM-BEHAR STATE RAILWAY, ASSAM-BEHAR SECTION

FOR THE YEAR

1887-88.

(PROVINCIAL.)

ASSAM-BEHAR STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year.

Heads.	Actuals in 1885-86.	Sanctioned Estimates 1886-87.	Revised Estimate 1886-87.	Budget Estimate 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Receipts—				
Earnings of the line—				
Coaching traffic	.....	.....	.....	27,000
Goods traffic	.....	.....	.....	75,000
Electric telegraph earnings	.....	.....	.....	1,000
Steam-boat earnings	.....	.....	.....	.....
Sundries	.....	.....	.....	.....
Total Earnings ...	.....	.....	.....	1,03,000
Deduct—Increase in balance of suspense account as per Appendix A	.....	.....	.....	—3,000
Total Receipts ...	.....	.....	.....	1,00,000
II.—Expenditure—				
Maintenance of way, works, and stations... (Abstract A.)	.....	.....	.....	22,312
Locomotive expenses ... ... (ditto B.)	.....	.....	.....	23,660
Carriage and wagon expenses... ... (ditto C.)	.....	.....	.....	2,580
Traffic expenses ... ... (ditto D.)	.....	.....	.....	27,060
General charges ... ... (ditto E.)	.....	.....	.....	6,008
Steam boat service ... ... (ditto F.)	.....	.....	.....	.....
Special and miscellaneous expenditure ... (ditto G.)	.....	.....	.....	200
Total Outlay ...	.....	.....	.....	81,820
Deduct—Decrease or add increase in balance of suspense account, as per Appendix B	.....	.....	.....	+500
Deduct—Account at credit of demands payable	.....	.....	.....	—7,320
Total Expenditure ...	.....	.....	.....	75,000
III.—Net Cash Receipts	.....	.....	.....	25,000

MEMORANDUM.

Number of miles open for traffic on 1st April 1887	39
Expected to open during	...
Total on 1st April 1887 ...	39
Expected to be open during 1887-88	...
Total likley to be opened at the end of 1887-88 ...	39
Average number of miles expected to be open during the whole of 1887-88	39
Train miles expected to be run during	50,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses and general superintendence	.....	.....	.....	7,152
II.—Maintenance and renewal of permanent way, wages and materials	.....	.....	.....	13,960
III.—Repairs of bridges, &c., wages and materials ...	.....	.....	.....	.....
IV.—Repairs of stations and buildings, wages and materials	.....	.....	.....	.....
V.—Maintenance by contract, inclusive or exclusive of materials	....	.....	.....	.....
VI.—New minor works	.....	...	.....	.....
VII.—Unclassified expenditure	.....	.....	.....	1,200
Total ...	.....	.....	.....	22,312

Abstract B.

Locomotive Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	.....	.....	.....	5,100
II.—Running expenses (wages connected with the working of locomotive engines)	.....	.....	.....	8,400
III.—Fuel	.....	.....	.....	6,800
IV.—Water (including wages and stores)	.....	.....	.....	960
V.—Oil, tallow, and other stores expended on engines in work	.....	.....	.....	1,200
VI.—Maintenance and renewals of locomotive engines and machinery	.....	.....	.....	1,200
VII.—New minor works	.....	.....	.....	.....
VIII.—Payments to other lines	.....	.....	.....	.....
IX.—Unclassified expenditure	.....	.....	.....	.....
Total ...	.....	.....	.....	23,660

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs	Rs.
I.—General superintendence	.....	.....	.....	.....
II.—Repairs and renewals of vehicles and machinery— ...	.....	.....	.....	1,800
Coaching vehicles	.....	.....	.....	.....
Goods vehicles	.....	.....	.....	.....
III.—Cleaning carriages and wagons, and oiling ...	.....	.....	..	540
IV.—New minor works	.....	.....	.....	240
V.—Unclassified expenditure	.....	.....	.....	.....
Total ...	.....	.....	.....	2,580

Abstract D.

Traffic Expense.

Particulars.	Actuals 1885-86.	Sanctioned estimate 1886-87.	Revised estimate 1886-87.	Budget estimate 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	.....	.....	.....	9,516
(b) Station staff	.....	.....	.....	12,204
(c) Train staff	.....	.....	.....	3,000
II.—Fuel, lighting, water and general stores ...	.....	.....	.....	1,200
III.—Clothing	.....	.....	.....	400
IV.—Printing, stationery and tickets	.....	...	.....	500
V.—Charges for delivery and collection of goods, &c. ...	.....	.....	.....	.....
VI.—Miscellaneous expenses	.....	.....	.....	120
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	.....	.....	.....	120
Total ...	.....	.....	.....	27,060

Abstract E.

General Charges.

Particulars.	Actuals in 1885-86.	Sanctioned estimate 1886-87.	Revised estimate 1886-87.	Budget estimate 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of Management—				
(1) Direction	.....	.....	.....	.....
(a) Manager's office	.....	.....	.....	960
(b) Audit "	.....	.....	.....	480
(c) Account "	.....	.....	.....	.....
(d) Pay-master's office	.....	.....	.....	576
(e) Store department	.....	.....	.....	.....
(f) Medical department	.....	.....	.....	.....
(g) Miscellaneous	.....	.....	.....	.....
II.—Police	.....	.....	.....	1,092
III.—Advertising	.....	.....	.....	200
IV.—Electric telegraph	.....	.....	.....	2,700
V.—Clearing accounts with other lines	.....	.....	.....	.....
VI.—Unclassified expenditure	.....	.....	.....	.....
Total ...	.....	.....	.....	6,008

Abstract F.

Steam-Boat Service.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels				
II.—Repairs				
III.- Fuel				
IV.—Miscellaneous stores	*Nil* ...	*Nil* ...	*Nil* ...	*Nil.*
V.—Steam traffic agencies				
VI.- -Unclassified expenditure				
Total ...				

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	.....	.....	.....	
II.—Compensation	.....	.....	.....	
III.—Rates and Taxes	.....	.....	.....	
IV.—Interest on Revenue Balances	.....	.....	.....	200
V.—Payments to other Lines	.....	.....	.....	
VI.—Prizes for Station Gardens, &c.	.....	.....	.....	
VII.—Miscellaneous	.....	.....	.....	
Total ...	.....	.....	.....	200

APPENDIX A.

Detail of Unadjusted Accounts under the head of Earnings.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in—1885-86				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Sanctioned estimate—1886-87				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Reevised estimate—1886-87				
Stations	.....	.....	.....	.....
Foreign railways	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Budget estimate—1887-88				
Stations ... . } Foreign railways ... ... }	.....	3,000	3,000	.....
Total ...	.....	3,000	3,000	.....

APPENDIX B.

Detail of Suspense Account under the head of Expenditure.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference. Increase.	Difference. Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in—1885-86				
Stores	.....	.....	.....	.....
Suspense other than Deposits & Fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Sanctioned estimate—				
Stores	.....	.....	.....	.....
Suspense other than Deposits & Fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Revised estimate—				
Stores	.....	.....	.....	.....
Suspense other than Deposits & Fines	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Budget estimate—1887-88				
Stores .. .. } Suspense other than Deposits & Fines ... ... }	.....	500	500	.....
Total ...	.....	500	500	.....

R. V. B.—Reg. No. 639J—100—16-4-87.

No. 270 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 15, 1887.

ASSAM-BEHAR STATE RAILWAY.

Revenue Budget Estimate for 1887-88.

Read—

Public Works Department letter No. 163 A.—R., dated 23rd February 1887, to the Government of Bengal.

Letter No. 515 R.—A., dated 10th March 1887, from the Government of Bengal.

RESOLUTION.—The Manihari-Khusbah Section of the Assam-Behar State Railway, 37 miles in length, has recently been opened to public traffic. The probable transactions during 1887-88 are estimated by the local authorities as follows :—

	Rs.
Receipts	2,58,000
Expenditure	1,01,500
Net Receipts	1,56,500

but for the present, the Government of India does not consider it safe to place the estimate of receipts and expenses higher than Rs. 1,00,000 and Rs. 75,000, respectively. These amounts have accordingly been entered in the estimates of this Department for 1887-88, and the final issue of the estimate should be prepared for the amounts now passed, and submitted so as to reach the Government of India by the 1st May next at latest.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted to the Government of India in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office—No. 668 A. G., P. W. D.—16-3-87—140.

FINAL ISSUE.

XXVI AND 38.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

EASTERN BENGAL STATE RAILWAY

FOR THE YEAR

1887-88.

(PROVINCIAL.)

Bengal Secretariat Press—Reg. No. 1526J—100—30-4-87.

EASTERN BENGAL STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1887-88.

Heads.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings of the Line				
Coaching traffic	19,49,360	20,50,000	20,00,000	20,00,000
Goods traffic	23,58,254	31,01,000	29,75,000	31,50,000
Electric telegraph earnings	9,573	9,000	10,000	10,000
Steam-boat earnings	2,59,572	1,80,000	3,10,000	2,10,000
Sundries	84,291	1,60,000	80,000	90,000
Total earnings Rs. ...	46,61,050	55,00,000	53,75,000	55,00,000
Deduct—Increase in balance of Suspense accounts as per Appendix A	—1,05,168	.....	.....	.....
Total receipts Rs. ...	45,55,882	55,00,000	53,75,000	55,00,000
II.—Expenditure—				
Maintenance of way, works and stations... (Abstract A)	7,74,714	7,80,000	9,00,000	9,00,000
Locomotive expense ... ... (Ditto B)	5,97,581	6,30,000	7,40,000	6,50,000
Carriage and wagon expenses ... (Ditto C)	2,64,732	2,55,000	3,15,000	3,25,000
Traffic expenses ... ... (Ditto D)	6,47,188	6,57,000	6,80,000	6,80,000
General charges... ... ... (Ditto E)	2,69,229	2,71,000	2,60,000	2,35,000
Steam-boat service ... ... (Ditto F)	2,45,073	1,60,000	2,05,000	1,90,000
Special and miscellaneous expenditure ... (Ditto G)	1,79,544	1,50,000	1,75,000	1,75,000
Loss by exchange	5,04,600	.....	.....	.....
Total outlay Rs. ...	34,82,661	29,03,000	32,75,000	31,45,000
Deduct—Decrease or add increase in balance of Suspense accounts as per Appendix B	—97,148	—68,000	—1,00,000	—1,00,000
	33,85,513	28,35,000	31,75,000	30,45,000
Deduct- Increase or add decrease of amount at credit of demands payable	—36,060	.....	.....	+ 30,000
Total expenditure Rs. ...	33,49,453	28,35,000	31,75,000	30,75,000
III.—Net Cash Receipts	12,06,429	26,65,000	22,00,000	24,25,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence	86,247	79,000	95,000	95,000
II.—Maintenance and renewal of permanent way, wages and materials	3,13,894	5,34,000	6,30,000	6,00,000
III.—Repairs of bridges, &c., wages and materials ...	1,58,890	1,27,000	1,20,000	1,00,000
III*a*.—Conservancy of rivers	773	25,000	.....	10,000
IV.—Repairs of stations and buildings, wages and materials	1,14,057	60,000	1,20,000	1,00,000
V.—Maintenance by contract, inclusive or exclusive of materials	.....	.....	.....	.....
VI.—New minor works	14,772	12,000	30,000	30,000
VII.—Unclassified expenditure	1,26,582	28,000	25,000	25,000
Total ...	8,15,215	8,65,000	10,20,000	9,60,000
Deduct value of stores returned to stock ...	—6,796	—85,000	—1,20,000	—60,000
„ chargeable to the Dilapidation Fund ...	—33,705	.....	.....	.....
Total ...	7,74,714	7,80,000	9,00,000	9,00,000

Abstract B.

Locomotive expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	59,812	70,000	68,000	65,000
II.—Running expenses (wages connected with the working of locomotive engines)	1,98,710	2,00,000	2,00,000	2,00,000
III.—Fuel	2,18,319	2,20,000	2,10,000	2,10,000
IV.—Water (including wages and stores)	26,492	25,000	24,000	24,000
V.—Oil, tallow, and other stores (expended on engines in work)	38,539	36,000	40,000	30,000
VI.—Maintenance and renewals of locomotive engines and machinery	1,86,514	2,09,000	3,02,000	2,15,000
VII.—New minor works	10,015	10,000	6,000	6,000
VIII.—Payments to other lines	.....	.....	.....	.....
IX.—Unclassified expenditure	35,973	30,000	40,000	40,000
Total ...	7,74,374	8,00,000	8,90,000	7,90,000
Deduct value of stores returned to stock ...	—86,811	—80,000	—50,000	—50,000
„ chargeable to Dilapidation Fund ...	—21,346	.....	.....	.....
Total ...	6,66,217	7,20,000	8,40,000	7,40,000
„ Cost of working B. C. Railway ...	68,636	90,000	1,00,000	90,000
Total ...	5,97,581	6,30,000	7,40,000	6,50,000

Abstract C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs	Rs.
I.—General superintendence	36,312	40,000	45,000	45,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	2,31,174	2,35,000	3,00,000	3,05,000
Goods vehicles				
III.—Cleaning carriages and wagons, and oiling	40,331	30,000	35,000	35,000
IV.—New minor works	5,061	6,000	6,000	6,000
V.—Unclassified expenditure	5,502	4,000	4,000	4,000
Total ...	3,18,380	3,15,000	3,90,000	3,95,000
Deduct value of stores returned to stock... ...	—22,621	—20,000	—40,000	—40,000
„ chargeable to Dilapidation Fund ...	—3,208	.....	.....	.....
Total ...	2,92,551	2,95,000	3,50,000	3,55,000
Deduct cost of working B. C. Railway	—27,819	—40,000	—35,000	—30,000
Total ...	2,64,732	2,55,000	3,15,000	3,25,000

Abstract D.

Traffic Expenses.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a). General superintendence	78,959	83,000	80,000	80,000
(b). Station staff	4,53,350	4,90,000	4,90,000	4,90,000
(c). Train staff	74,898	75,000	75,000	75,000
II.—Fuel, lighting, water, and general stores ...	63,941	50,000	65,000	65,000
III.—Clothing	9,247	5,000	9,000	9,000
IV.—Printing, stationery, and tickets	13,258	41,000	55,000	55,000
V.—Charges for delivery and collection of goods, &c. ...	6,673	6,000	5,000	5,000
VI.—Miscellaneous expenses	8,650	4,500	2,500	2,500
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	7,791	2,500	1,500	1,500
Total ...	7,16,767	7,57,000	7,83,000	7,83,000
Deduct cost of working B. C. Railway... ...	—65,506	—1,00,000	—1,03,000	—1,03,000
„ chargeable to Dilapidation Fund ...	—3,689	.....	.....	.....
„ value of stores returned to stock ...	—384	.....	.....	.....
Total ...	6,47,188	6,57,000	6,80,000	6,80,000

Abstract E.

General Charges.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of Management—				
General Administration—				
1. Direction	2,481	.....	.....	.....
(a). Manager's Office	51,429	52,000	58,000	43,000
(b). Audit } (c). Account }	72,522	73,000	80,000	70,000
(d). Pay Master's Office	14,648	15,000	15,000	15,000
(e). Store Department	14,794	18,000	15,000	15,000
(f). Medical „	13,282	14,000	10,000	10,000
(g). Miscellaneous...	41,440	47,000	40,000	40,000
(h). General Administration	.....	.....	.....	.....
II.—Police	.....	.....	.....	.....
III.—Advertising	3,060	5,000	3,000	3,000
IV.—Electric Telegraph	81,104	80,000	80,000	80,000
V.—Clearing accounts with other lines	.....	.....	.....	.....
VI.—Unclassified expenditure	2,105	2,000	2,000	2,000
Total ...	2,96,865	3,06,000	3,03,000	2,78,000
Deduct cost of working B. C. Railway	—27,307	—35,000	—43,000	—43,000
„ chargeable to Dilapidation Fund	.....	.....	.....	.....
„ value of stores returned to stock ...	—329	.....	.....	.....
Total ...	2,69,229	2,71,000	2,60,000	2,35,000

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	1,06,454	65,000	67,000	60,000
II.—Fuel	53,672	30,000	55,000	55,000
III.—Repairs	97,617	30,000	41,000	23,000
IV.—Miscellaneous stores	8,313	10,000	8,000	8,000
V.—Steam Traffic Agencies	13,540	18,000	20,000	20,000
VI.—Miscellaneous expenditure	975	7,000	16,000	16,000
VII.—New minor works	11,453	.....	1,000	1,000
Total ...	2,92,024	1,60,000	2,08,000	1,83,000
Deduct value of stores returned to stock ...	—1,062	.....	—3,000	—3,000
„ chargeable to Dilapidation Fund ...	—45,889	.....	.....	.....
Total ...	2,45,073	1,60,000	2,05,000	1,80,000

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1885-86.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	1,704	2,000	1,000	1,000
II.—Compensation	5,548	4,000	2,000	2,000
III.—Rates and taxes	11,388	10,000	16,000	16,000
IV.—Payments to other lines	.....	.....	.....	.....
V.—Prizes for station gardens	2,057	3,000	2,000	2,000
VI.—Contribution to provident institution	29,613	26,000	26,000	26,000
VII.—Miscellaneous	1,45,128	1,20,000	1,50,000	1,50,000
Total ...	1,95,438	1,65,000	1,97,000	1,97,000
Deduct cost of working B. C. Railway ...	—15,894	—15,000	—22,000	—22,000
Total ...	1,79,544	1,50,000	1,75,000	1,75,000

APPENDIX A.

Detail of Unadjusted Accounts under the head of "Earnings."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stations	34,411	1,39,579	1,05,168	.....
Foreign railways				
Total ...	34,411	1,39,579	1,05,168	.....
Sanctioned estimate, 1886-87—				
Stations	44,411	44,411	.....	.....
Foreign railways				
Total ...	44,111	44,411	.....	.....
Revised estimate, 1886-87—				
Stations	1,39,579	1,39,579	.....	.....
Foreign railways				
Total ...	1,39,579	1,39,579	.....	.....
Budget estimate, 1887-88—				
Stations	1,39,579	1,39,579	.....	....
Foreign railways				
Total ...	1,39,579	1,39,579	.....	.....

APPENDIX B.

Detail of Suspense Accounts under the head of "Expenditure."

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1885-86—				
Stores	1,93,903	3,27,111	.....	1,33,208
Suspense, other than deposits and fines				
Total ...	1,93,903	2,27,111	.....	1,33,208
Sanctioned estimate, 1886-87—				
Stores	91,642	1,59,642	.....	68,000
Suspense, other than deposits and fines				
Total ...	91,642	1,59,642	.....	68,000
Revised estimate, 1886-87—				
Stores	3,27,111	4,27,111	.....	1,00,000
Suspense, other than deposits and fines				
Total ...	3,27,111	4,27,111	.....	1,00,000
Budget estimate, 1887-88—				
Stores	4,27,111	4,97,111	.....	70,000
Suspense, other than deposits and fines				
Total ...	4,27,111	4,97,111	.....	70,000

NOTE.—Figures in antique type are credit entries.

E. D'S. & others—Reg. No. 1526 J—100—30-4-87.

No. 277 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 17, 1887.

EASTERN BENGAL STATE RAILWAY.

Revenue Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 223 A.—R., dated 20th March 1886.

Read also—

Letter No. 08 A., dated 7th January 1887, from the Director General of Railways.

RESOLUTION.—The Budget Estimate for 1886-87 was passed for the following amounts :—

	Rs.
Receipts	55,00,000
Expenses	28,35,000
Net Receipts	26,65,000

2. The grant for Revenue expenditure was increased during the year to Rs. 32,35,000.

3. The Revised Estimate is submitted for—

	Rs.
Receipts	52,00,000
Expenses	32,35,000
Net Receipts	19,65,000

The decrease in Receipts is attributed chiefly to the failure of a bridge near Goalundo, resulting in the loss of freight over 43 miles of the line. The increase in the estimate of expenditure is chiefly due to heavy renewals of way and works, to re-laying a portion of the line with steel rails, and to the replacement of the $3\frac{1}{4}''$ axles by others of the standard size.

4. Judging from the latest reports of the earnings and expenditure of this line, the Government of India considers that the estimates of Receipts and Expenditure may be placed at Rs. 53,75,000 and Rs. 31,75,000 respectively. The Revised Estimate is accordingly accepted for these amounts.

BUDGET ESTIMATE, 1887-88.

5. The Budget Estimate for 1887-88 is submitted for—

	Rs.
Receipts	55,00,000
Expenses	31,00,000
Net Receipts	24,00,000

6. Allowing for a slight reduction in expenditure under General Charges and Supervision which must ensue on the amalgamation of the management

of the Eastern Bengal and Northern Bengal State Railways, the Government of India accepts the Budget Estimate for 1887-88 for the following amounts:—

	Rs.
Receipts	55,00,000
Expenses	30,75,000
Net Receipts .	24,25,000

7. Under the new Provincial Contract with the Government of Bengal, to take effect from the 1st April next, the Eastern Bengal Railway will be transferred from *Imperial* to *Provincial*, and after the date mentioned, the Receipts and Expenditure will be classified as Provincial. In consequence of this change care should be taken that all receipts and charges appertaining to 1886-87 are adjusted, as far as possible, in the accounts of the current year.

8. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted by the Government of India, are shown in the following table:—

	Actuals, 1885-86.	1886-87.		Budget Estimate, 1887-88.
		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
Administrative . . .	46,61,050	55,00,000	53,75,000	55,00,000
Suspense	—1,05,168	...	...	...
Financial .	45,55,882	55,00,000	53,75,000	55,00,000
EXPENDITURE—				
Administrative . . .	31,19,581	29,03,000	32,75,000	31,45,000
Suspense	—1,33,208	—68,000	—1,00,000	—70,000
Financial .	29,86,373	28,35,000	31,75,000	30,75,000
NET RECEIPTS—				
Administrative . . .	15,41,469	25,97,000	21,00,000	23,50,000
Suspense	28,040	68,000	1,00,000	70,000
Financial .	15,69,509	26,65,000	22,00,000	24,25,000

9. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Director General of Railways for information and guidance.

Ordered also, that a copy be forwarded to the Government of Bengal, Public Works Department, for information, and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.*,

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office—No. 358 A. G., P. W. D.—18-3-87—150.

341

FINAL ISSUE.

MAJOR IRRIGATION WORKS. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

MAJOR IRRIGATION WORKS

IN

BENGAL PROVINCE

FOR THE YEAR

1887-88.

NOTE.—This Budget Estimate includes such works as have been sanctioned as Major Works by the Secretary of State. Also Protective Irrigation Works.

FORT WILLIAM,
The 29th April 1887.

C. W. I. HARRISON, *Lieut.-Col.*, R.E.,
Offg. Secretary to the Govt. of Bengal,
P. W. Dept.

MAJOR IRRIGATION WORKS. BENGAL PROVINCE.

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

	Budget Estimate, 1887-88.	Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual Realisations, 1885-86.
	Rs.	Rs.	Rs.	Rs.
XXIX—Major Works (Direct Receipts).				
Provincial.				
Orissa canals	2,16,000	2,40,000	2,00,000	2,07,350
Midnapore canal	2,40,000	2,20,000	2,45,000	2,62,484
Hidgellee Tidal canal	49,000	55,000	55,000	52,455
Sone canals...	8,53,000	8,15,000	8,30,000	10,62,646
Total ...	13,58,000	13,30,000	13,30,000	5,84,935

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH PROJECT ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO, OR DEPENDENT ON, THE WORKS.

	Rs.	Rs.	Rs.	Rs.
Nil	.....	.....	.....	.....

CHARGES.

ABSTRACT BUDGET ESTIMATE OF CHARGES FOR IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

	Reference to detailed Estimate.	Budget Estimate, 1887-88.	Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actuals, 1885-86.
		Rs.	Rs.	Rs.	Rs.
Famine Relief and Insurance.					
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
I.—Works { In progress	.....	.....	68,300	.....	66,700
Not commenced	.....	.....	.....	.....	.....
	.....	.....	68,300	.....	66,700
II.—Establishment	.....	.....	15,700	.....	15,300
III.—Tools and Plant	.....	.....	.....	.....	.....
IV.—Suspense Accounts	.....	.....	.....	.....	.....
V.—Receipts on Capital Account	.....	.....	.....	.....	.....
Total ...	.....	.....	84,000	.....	82,000
Irrigation— **42—MAJOR WORKS (WORKING EXPENSES).**					
Provincial.					
I.—Extensions and Improvements. { In progress	.....	.....	.....	.....	83
Not commenced ...	.....	.....	.....	.....	.....
	.....	.....	.....	.....	83
II.—Maintenance and Repairs	.....	7,45,000	8,58,000	6,50,000	6,64,878
III.—Establishment	.....	6,45,000	4,53,540	4,05,700	3,96,706
IV.—Tools and Plant	.....	60,000	73,460	69,300	81,086
V.—Refunds of Revenue	.....	.....	.....	.....	10,663
Total Working Expenses ...	.....	14,50,000	13,85,000	11,25,000	11,53,416
Capital Expenditure not Charged against Revenue.					
48.—IRRIGATION.					
I.—Works { In progress	.....	6,60,000	5,65,000	6,20,000	4,90,818
Not commenced	.....	.....	.....	.....	.....
	.....	6,60,000	5,65,000	6,20,000	4,90,818
II.—Establishment	.....	1,27,200	1,32,200	1,42,600	94,082
III.—Tools and Plant	.....	40,100	52,800	1,07,400	61,059
IV.—Suspense Accounts	.....	(—)300	.....	.....	(—)6,203
V.—Receipts on Capital Account	.....	.....	.....	.....	(—)1,269
Total Capital Expenditure ...	.....	8,27,000	7,50,000	8,70,000	6,38,487

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1887-88, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Actual outlay to end of 1885-86.	Budget Estimate, 1886-87.	Probable outlay during 1886-87 (Revised Estimate).	Budget Estimate, 1887-88.	Remarks and references.
	Rs.	Rs.	Rs.	Rs.	Rs.	
FAMINE RELIEF AND INSURANCE.						
35.—Construction of Protective Irrigation Works.						
Orissa coast canal	.....	7,82,000	.....	84,000	.....	Grants-in-aid from Protective funds.
Total ...	.....	7,82,000	.....	84,000	.....	
IRRIGATION.						
42.—Major Works (Working Expenses).						
Provincial.						
Orissa canals	.....	40,76,918	3,15,000	5,26,000	4,80,000	
Midnapore canal	.....	26,44,456	2,05,000	2,05,000	2,50,000	
Hidgellee Tidal canal ...	.....	5,05,193	41,000	41,000	50,000	
Sone canals	.....	44,25,774	5,64,000	6,13,000	6,70,000	
Total ...	.....	1,16,52,341	11,25,000	13,85,000	14,50,000	
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
48.—Irrigation.						
Works in progress.						
Orissa canals	3,13,96,220	2,20,73,027	6,40,000	5,48,000	6,50,000	Secretary of State's despatch No. 52, dated 20th September 1883.
Midnapore canal	83,16,768	82,57,105	30,000	12,000	12,000	Secretary of State's despatch No. 25, dated 11th May 1882.
Sone canals	2,78,88,697	2,48,61,348	2,00,000	1,90,000	1,65,000	Secretary of State's despatch No. 1 of 6th January 1876. Also Government of India's No. 118I, dated 17th March 1883.
Total ...	6,76,01,685	5,51,91,480	8,70,000	7,50,000	8,27,000	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	Budget Estimate, 1887-88.										Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual Outlay, 1885-86.
	Works.			Repairs.	Establishment.	Tools and plant.	Suspense.	Refunds of Revenue.	Receipts on Capital Account.	Total.			
	In progress.	Not commenced.	Total.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Famine Relief and Insurance.													
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.													
Imperial.													
In India	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	84,000	.....	82,000
In England	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	84,000	.....	82,000
Irrigation.													
42.—MAJOR WORKS (WORKING EXPENSES).													
Provincial.													
In India	.....	.....	.....	7,45,000	6,45,000	60,000	.....	.....	.....	14,50,000	13,85,000	11,25,000	11,53,416
In England	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	7,45,000	6,45,000	60,000	.....	.....	.....	14,50,000	13,85,000	11,25,000	11,53,416
Capital Expenditure not charged against Revenue.													
48.—IRRIGATION.													
In India	6,60,000	.....	6,60,000	.....	1,27,200	37,500	(—)20,560	.....	.....	8,04,140	7,50,000	8,70,000	6,38,487
In England	.....	.....	.....	.....	.....	2,600	20,260	.....	.....	22,860	.....	.....	.....
Total ...	6,60,000	.....	6,60,000	.....	1,27,200	40,100	(—)300	.....	.....	8,27,000	7,50,000	8,70,000	6,38,487
Grand total ...	6,60,000	.....	6,60,000	7,45,000	7,72,200	1,00,100	(—)300	.....	.....	22,77,000	22,19,000	19,95,000	18,73,903

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1887-88, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1887-88.				Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual Outlay, 1885-86.
	Works.	Tools and Plant.	Suspense	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Famine Relief and Insurance.							
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.							
Imperial.							
Grants-in-aid—							
Orissa coast canal	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....	.....	.....
Irrigation.							
42.—MAJOR WORKS (WORKING EXPENSES).							
Provincial.							
Orissa canals	.....	.....	.....	.....	.....	.....	.....
Midnapore canal	.....	.....	.....	.....	.....	.....	.....
Hidgellee Tidal canal	.....	.....	.....	.....	.....	.....	.....
Sone canals	.....	.....	...	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....	.....	.....
Capital Expenditure not Charged against Revenue.							
48—IRRIGATION.							
Works in Progress.							
Orissa canals	.....	2,600	.....	2,600	.....	.....	.....
Midnapore canal	.....	.....	.....	.....	.....	.....	.....
Sone canals	.....	.....	20,260	20,260	.....	.....	.....
Total ..	.....	2,600	20,260	22,860	.....	.....	.....
GRAND TOTAL ...	.....	2,600	20,260	22,860	.....	.....	.....

CHARGES.

PART IV.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88.

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	
		One half of the estimated cost of the office of the Chief Engineers, and Secretariat. For details *vide* Provincial Civil Works Budget, Part III	.....	.....	.....	1,05,500	Charges for engineering establishment calculated 23 per cent. on the outlay on works and repairs, Rs. 6,08,066.
		Superintending Engineers.					
	1	Superintending Engineer, 1st class ...	1,600	1,600			
	1	Ditto ditto, 2nd „ ...	1,350	1,350			
	1	Ditto ditto, 3rd „ ...	1,100	1,100			
	3			4,050	48,600		
	3	Personal Assistants, Assistant Engineers, 1st grade	500	1,500			
	3						
		Presidency house-rent for one Superintending Engineer	60	60			
		Presidency allowance and house-rent for one Personal Assistant ...	80	80			
				1,640	19,680		
		Carried over ...	.....	.....	68,280		
		Carried over ...	.....	.....	.....	105,500	

CHARGES.

PART IV—*continued*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*concluded.*	Rs.	Rs.	Rs	Rs.	
		Brought forward ...	.....	.....	.....	1,05,500	
		Superintending Engineers—concluded.					
		Brought forward ...	.....	.....	68,280		
	18	Clerks from Rs. 30 to Rs. 240 ...	.....	1,669			
	2	Estimators	.....	160			
	4	Draftsmen	.....	285			
	17	Duftries, peons, ferashes, &c. ...	.....	103			
	41			2,217	26,604		
		Temporary office establishment ...	.....	.....	1,350		
		Total Salaries	.....	.....	96,234		
		Deduct amount of contribution to be paid by the Civil Buildings and Roads Branch for Civil Works to be carried out	.....	.....	3,900		
					92,334		
		Travelling allowances	.....	.....	4,900		
		Contingencies	.....	.....	4,500		
		Postage	.....	.....	2,960		
		Total, Superintending Engineers ...	.....	.....	.....	1,04,694	
		Grand Total, Direction ...	.....	.....	.....	2,10,194	
		Construction.					
		Engineer Establishment.					
	3	Executive Engineers, 1st grade ...	950	(a) 2,900			
	7	Ditto ditto, 2nd „ ...	800	5,600			
	10	Ditto ditto, 3rd „ ...	700	7,000			
	12	Ditto ditto, 4th „ ...	600	7,200			
	8	Assistant ditto, 1st „ ...	500	4,000			
	3	Ditto ditto, 2nd „ ...	350	1,050			
	1	Ditto ditto, 3rd „ ...	250	250			
	46			28,000	3,36,000		
		Presidency allowance for Engineers ...	.....	200			
		Presidency house-rent to Engineers ...	.....	180			
				380	4,560		
		Total, Engineer Establishment ...	.....	.....	.....	3,40,560	
		Carried over ...	.....	.....	.....	3,40,560	

(a) Includes extra allowance of Rs. 50 drawn by one Engineer.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	3,40,560	
		Upper Subordinate Establishment.					
	3	Sub-Engineers, 1st grade ...	400	(a)1,450			
	3	Ditto, 2nd „ ...	300	900			
	7	Ditto, 3rd „ ...	250	1,750			
	8	Supervisors, 1st „ ...	200	1,600			
	16	Ditto, 2nd „ ...	150	2,400			
	19	Overseers, 1st „ ...	100	1,900			
	7	Ditto, 2nd „ ...	80	560			
	3	Ditto, 3rd „ ...	60	180			
	71			10,740	1,28,880		
		Sub-divisional allowance for 49 upper subordinates	30	1,470			
		Presidency allowance and house rent to upper subordinates	.....	70			
				1,540	18,480		
		Temporary Upper Subordinates ...	.....	.....	2,100		
		Total, Upper Subordinates ...				149,460	
		Lower Subordinate Establishment.					
	34	Sub-Overseers, 1st grade ...	.....	2,130			
	42	Ditto, 2nd „ ...	.....	1,605			
	46	Ditto, 3rd „ ...	.....	1,205			
	122			4,940	59,280		
		Temporary Sub-Overseers and Apprentices	.....	.....	6,120		
		Total, Lower Subordinates ...				65,400	
		Petty Establishment.					
		Store-keepers, tindals, chuprassees, &c.	.....	.....	30,402		
		Temporary Petty Establishment ...	.....	.....	.....		
		Total, Petty Establishment ...	.....	.....	.....	30,402	
		Carried over ...	.....	.....	.....	5,85,822	

(a) Includes extra allowances, aggregating Rs. 250, drawn by three Sub-Engineers.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number. 1886-87.	Number. 1887-88.	Particulars.	Salary of Office.	Estimate, 1887-88. Per mensem.	Per annum.	Total.	Revised Estimate, 1886-87. Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	.....	.....	.....	5,85,822	
		Accountants.					
	.....	Accountant, 1st grade	.....	.....			
	4	Accountants, 3rd „	.....	840			
	8	Ditto, 4th „	.....	938			
		Presidency allowance	.....	30			
		Ditto house rent	.....	20			
	12			1,828	21,936		
		Temporary Accountants	.....	.....	960		
		Total, Accountants	.....	.....	.....	22,896	
		Medical.					
	3	Assistant Surgeons	.....	400			
		Civil Surgeon's allowance ...	.....	100			
	6	Native Doctors	.....	146-4			
	3	Compounders	.....	24			
	1	Writer	.....	10			
	10	Chuprassees, servants, &c. ...	.....	44-8			
	23			724-12	8,697		
		Temporary medical establishment ...	.....	.....	.....		
		Total, Medical ...	.....	.....	.....	8,697	
		Office Establishment.					
	90	Clerks from Rs. 25 to Rs. 85 ...	.....	3,964			
	16	Draftsmen	.....	790			
	23	Cashiers	.....	1,010			
	9	Mohurirs	.....	108			
	11	Duftries	.....	88			
	51	Peons	.....	280			
		Office servants	.....	73-8			
	200			6,313-8	75,762		
		Temporary Office Establishment ...	.....	.....	2,020		
		Total, Office Establishment ...	.....	.....	.....	77,782	
		Total, Salaries ...	.....	.....	.....	6,95,197	
		Carried over ...	.....	.....	.....	6,95,197	

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges, per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		CONSTRUCTION—*concluded.*					
		Brought forward ...	.....	.....	.....	6,95,197	
		Deduct amount of contribution to be paid by the Civil Buildings and Roads Branch for Civil Works to be carried out	.....	.....	.....	56,100	
						6,39,097	
		Travelling allowances	.....	.....	.....	90,500	
		Contingencies	.....	.....	.....		
		Ditto for medical establishment	.....	.....	.....	16,008	
		Postage	.....	.....	.....		
		Total Construction ...	.....	.....	.....	7,45,605	
		ACCOUNTS.					
		One-half of the estimated cost of the office of the Examiner of Accounts. For details, *vide* Provincial Civil Works Budget, Part III	.....	.....	.....	65,234	
		Total Accounts ...	.....	.....	.....	65,234	
		GRAND TOTAL FOR GENERAL ESTABLISHMENTS	.....	.....	.....	10,21,033	6,08,066

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number. 1886-87.	Number. 1887-88.	Particulars.	Salary of Office.	Estimate, 1887-88. Per mensem.	Per annum.	Total.	Revised Estimate, 1886-87. Charges per annum.
		Revenue Establishment.	Rs.	Rs.	Rs.	Rs.	Rs.
		Orissa Canals					
1	1	Deputy Revenue Superintendent ...	.....	500	6,000		6,000
		Office Establishment.					
2	2	Clerks	.....	100			
3	3	Mohurirs	.....	80			
10	10	Jemadars and peons	.....	60			
	1	Boat manjoe	.....	7			
				247	2,964		2,880
		Field Establishment.					
1	1	Tehsildar	.....	230			
3	3	Tehsildars	.....				
13	13	Ameens	.....	260			
10	10	Mohurirs	.....	150			
11	11	Peons	.....	55			
				695	8,340		9,156
45	45	Patrols	.....	315	3,780		3,780
99	100	Total Salaries ...	.....	.....	.....	21,084	21,816
		Temporary measuring establishment ...	.....	.....	.....	5,000	3,184
		Headmen's fees	.....	.....	.....	4,000	3,000
		Travelling allowances	.....	.....	.....	3,000	3,000
		Contingencies	.....	.....	.....	3,500	2,000
		Total Orissa Canals ...	.....	.....	.....	36,584	33,000
		Midnapore Canal.					
1	1	Deputy Revenue Superintendent ...	.....	500	6,000		4,800
		Office Establishment.					
10	11	Clerks and mohurirs	.....	222			
4	4	Peons	.....	26			
				248	2,976		2,952
15	16	Carried over ..	.....	.....	8,976		7,752
		Carried over ...	.....	.....	.....	36,584	33,000

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Revenue Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	36,584	33,000
		Midnapore Canal—concluded.					
15	16	Brought forward ...	.....	.....	8,976		7,752
		Field Establishment.					
4	4	Zilladars	.....	212			
5	5	Ameens	.....	110			
14	14	Mohurirs	.....	260			
4	4	Peons	.....	20			
				602	7,224		8,064
38	38	Patrols	.....	256	3,072		3,072
80	81	Total Salaries ...	.....	.....	.....	19,272	18,888
		Temporary measuring establishment...	.....	.....	.....	...	1,112
		Headmen's fees	.....	.....	.....	2,200	4,000
		Travelling allowances	.....	.....	.....	1,500	1,000
		Contingencies	.....	.....	.....	1,500	1,000
		Total Midnapore Canal ...	.....	.....	.....	24,472	26,000
		Sone Canals.					
1	1	Clerk for irrigation work in the office of the Commissioner, Patna Division	.....	100	1,200	1,200	1,200
		Establishment under Collectors.					
		(1) *Under Collector of Shahabad.*					
3	3	Deputy and Sub-Deputy Collectors ...	.....	800			
7	6	Clerks	.....	225			
2	2	Ditto	.....	30			
5	5	Mohurirs	.....	150			
1	1	Duftry	.....	7			
25	25	Treasure guards and peons ...	.....	135			
43	42			1,347	16,164		
		(2) *Under Collector of Patna.*					
1	1	Circle officer	.....	100			
1	1	Clerk	.....	30			
1	1	Mohurir	.....	20			
1	1	Ditto	.....	15			
8	8	Peons	.....	40			
12	12			205	2,460		
		Carried over ...	.....	.....	18,624	1,200	1,200
		Carried over ...	.....	.....		61,056	59,000

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Revenue Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	61,056	59,000
		Sone Canals—contd.					
		Brought forward ...	.....	.....	18,624	1,200	1,200
		Establishment under Collectors—*continued.*					
		(3) *Under Collector of Gya.*					
1	1	Circle officer	.....	100			
1	1	Clerk	.....	30			
1	1	Mohurir	.....	20			
1	1	Ditto	.....	15			
8	8	Peons	.....	40			
12	12			205	2,460		
		Total Salaries ...	.....	.....	21,084		
		Temporary Establishment under Collectors.					
		(*a*) Under Collector of Shahabad ...	.....	.....	600		
		(*b*) " " of Patna ...	.....	.....	.....		
		(*c*) " " of Gya ...	.....	.....	.....		
					600		
		Headmen's fees.					
		(*a*) Under Collector of Shahabad ...	.....	.....	27,500		
		(*b*) " " of Patna ...	.....	.....	2,800		
		(*c*) " " of Gya ...	.....	.....	1,800		
					32,100		
		Putwaris' fees.					
		(*a*) Under Collector of Shahabad ...	.....	.....	3,500		
		(*b*) " " of Patna ...	.....	.....	1,400		
		(*c*) " " of Gya ...	.....	.....	1,200		
					6,100		
		Travelling allowances.					
		(*a*) Under Collector of Shahabad ...	.....	.....	3,000		
		(*b*) " " of Patna ...	.....	.....	400		
		(*c*) " " of Gya ...	.....	.....	400		
					3,800		
		Carried over ...	.....	.....	63,684	1,200	1,200
		Carried over ...	.....	.....	.....	61,056	59,000

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges Per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Revenue Establishment—*contd.*					
		Brought forward ...	.....	.....	.....	61,056	59,000
		Sone Canals—contd.					
		Brought forward ...	.....	.....	63,684	1,200	1,200
		Establishment under Collectors—*concluded.*					
		Contingencies.					
		(*a*) Under Collector of Shahabad ...	.....	.....	2,500		
		(*b*) " " of Patna ...	.....	.....	600		
		(*c*) " " of Gya ...	.....	.....	240		
					3,340		
		Total establishment under Collectors ...	.....	.....	.....	67,024	54,500
		Establishment under Superintending and Executive Engineers.					
		Permanent.					
28	28	Moonshees in Superintending Engineer's and Executive Engineer's offices	.....	.....	7,322		
10	10	Zilladars	.....	746			
38	38	Ameens	.....	870			
10	10	Peons	.....	50			
198	160	Patrols	.....	1,221			
284	246			2,887	34,644		
		Total Salaries ...	.....	.....	41,966		
		Temporary.					
		Measuring establishment ...	.....	.....	16,000		
		Moonshees	.....	.....	.....		
		Headmen's fees	.....	.....	28,000		
		Travelling allowances	.....	.....	.....		
		Contingencies	.....	.....	.....		
					44,000		
		Total establishment under Superintending and Executive Engineers	.....	.....	.....	85,966	89,000
		Total Sone Canals ...		.....	.....	1,54,190	1,44,700
		Carried over ...		.....	.....	2,15,246	2,03,700

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Revenue Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	2,15,246	2,03,700
		Sarun Canal.					
		Fees and allowances for collection of revenue	.....	.....	... .	... ..	1,000
		Total Sarun Canal ...	.....	.....	.....	.....	1,000
		Total Revenue Establishment ...	.....	.....	... .	2,15,246	2,04,700
		Water Regulation Establishment.					
		Orissa Canals.					
4	4	Gauge-readers	.....	32			
4	4	Tindals	.....	24			
67	67	Khallasees	.....	335			
75	75			391	4,692		
		Temporary Water Regulation Establishment	.....	.....	308		4,692 308
		Midnapore Canal.				5,000	
20	20	Khallasees	.....	100	1,200	1,200	1,200
		Sone Canals.					
4	4	Gauge-readers	.....	36			
13	5	Chowkidars and gauge-readers ...	.....	25			
1	3	Tindals	.....	34			
23	21	Lascars	.....	129			
41	33			224	2,688		3,000
		Temporary Water Regulation Establishment	.....	.....	100	2,788	300
		Total Water Regulation Establishment	.....	.....	. ...	8,988	9,500
		Navigation Establishment.					
		Orissa Canals.					
17	17	Toll collectors ...	.....	340			
23	23	Tindals	.....	140			
74	74	Khallasees	.....	373			
114	114			853	10,236		10,236
		Temporary Navigation Establishment	.....	.....	164	10,400	164
		Midnapore Canal.					
9	9	Toll collectors	.....	220			
12	12	Tindals	... ..	84			
57	57	Khallasees	.....	342			
78	78			646	7,752		7,752
		Temporary Navigation Establishment	.....	.....	248	8,000	248
		Carried over ...	.....	.....	.....	18,400	18,400
		Carried over ...	.....	.....	.....	2,24,234	2,14,200

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMETNS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	2,24,234	2,14,200
		NAVIGATION ESTABLISHMENT—*concluded.*					
		Brought forward ...	.....	.....	.....	18,400	18,400
		Hidgellee Canal.					
6	6	Toll-collectors	.....	125			
4	4	Tindals	.....	28			
20	20	Khallasees	.....	116			
30	30			269	3,228		3,228
		Temporary Navigation Establishment	.....	.....	72	3,300	72
		Orissa Coast Canal.					
3	3	Toll-collectors	.....	55			
2	2	Tindals	.....	14			
10	10	Khallasees	.....	60			
2	2	Peons	.....	10			
17	17			139	1,668		1,668
		Temporary Navigation Establishment	.....	.....	132	1,800	132
		Sone Canals.					
16	11	Toll-collectors	.....	195			
40	41	Tindals	.....	259			
128	130	Lascars	.....	671			
2	3	Peons	.....	15			
186	185			1,140	13,680		13,968
		Temporary Navigation Establishment	.....	.....	100	13,780	332
		Total Navigation Establishment ...	.....	.....	.....	37,280	37,800
		Carried over ...	.....	.....	.....	2,61,514	.....

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Revised Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	2,61,514	.....
		Toll Establishment.					
		Calcutta Canals.					
1	1	Toll-collector, including commission ...	.....	.....	12,000	.....	10,000
3	2	Inspectors	.....	450			
7	5	Toll-darogahs	.....	365			
23	29	Mohurirs	.....	437			
8	17	Boatmen	.....	106			
39	36	Peons, &c.	.....	284			
18	10	Office establishment	.....	227			
18	.....	Other ditto ...	.....	175			
.....	1	Accountant, 3rd grade	.....	240			
161	101			2,284	27,408		32,196
		Total Salaries ...	.....	.....	.....	39,408	42,196
		Contingencies	.....	.....	.....	5,000	5,000
		Temporary establishments ...	.....	.....	.....	.....	804
		Presidency allowance to accountant ...	.....	50			
		Ditto house-rent ditto ...	.....	10			
				60	720	720	720
		Total Calcutta Canals ...	.....	.....	.....	45,128	48,720
		Nuddea Rivers.					
		Toll-collectors, including commission ...	.....	.....	10,500	.....	10,500
		Toll-darogahs, ditto ...	.....	.....	2,000	.....	2,000
		Measuring mohurirs ... ... / Office establishment ... ... / Chowkey boats	.....	.....	6,500	.....	6,500
		Total Salaries ...	.....	.....	.....	19,000	19,000
		Contingencies	.....	.....	.....	1,450	1,500
		Temporary Establishment ...	.....	.....	.....	2,000	2,000
		Total Nuddea Rivers ...	.....	.....	.....	22,450	22,500
		Total Toll Establishment ...	.....	.....	.....	67,578	71,220
		Steamer Establishment.					
		Sone Canals	.....	.....	1,230	.....	1,500
		Orissa „	.....	.....	5,500	.....	5,500
		Total Steamer Establishment ...	.....	.....	.....	6,730	7,000
		Grand Total Revenue, &c., Establishments	.....	.....	.....	3,35,822	3,30,220
		Grand Total, all Establishments ...	.....	.....	.....	13,56,855	9,38,286

CHARGES.

PART IV—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88.

	Salaries.	Travelling allowance.	Contingencies.	Total. Budget estimate, 1887-88.	Total. Revised estimate, 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,90,484	7,000	12,710	2,10,194	
Construction	6,39,097	90,500	16,008	7,45,605	
Accounts	61,734	2,000	1,500	65,234	
Revenue establishment	1,98,606	8,300	8,340	2,15,246	
Water regulation establishment	8,988	.....	.....	8,988	
Navigation establishment	37,280	.....	.....	37,280	
Toll "	61,128	.....	6,450	67,578	
Steamer "	6,730	.....	.....	6,730	
Total ...	12,04,047	1,07,800	45,008	13,56,855	9,38,286
Distribution of the above total—					
MAJOR IRRIGATION WORKS.					
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
IMPERIAL.					
Engineering establishment				.....	15,700
42.—MAJOR WORKS—(WORKING EXPENSES).					
PROVINCIAL.					
Engineering establishment				3,95,000	1,97,340
Special Revenue establishment				2,50,000	2,56,200
48.—IRRIGATION WORKS—CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.					
Engineering establishment				1,27,200	1,32,200
Total Major Irrigation Works ...				7,72,200	6,01,440
43.—MINOR WORKS AND NAVIGATION.					
IMPERIAL.					
Works for which neither Capital nor Revenue accounts are kept.					
Engineering establishment				.....	1,12,500
PROVINCIAL.					
Works for which Capital and Revenue accounts are kept.					
CAPITAL.					
Engineering establishment				1,03,000	69,326
REVENUE.					
Engineering establishment				96,700	40,000
Special Revenue establishment				52,000	51,520
Works for which neither Capital nor Revenue accounts are kept.					
Engineering establishment				2,28,500	41,000
Special Revenue establishment				22,500	22,500
Total Minor Works and Navigation ...				5,02,700	3,36,846
Total Major and Minor Works ...				12,74,900	9,38,286
Drainage and Tuccavee works				81,955	.....
GRAND TOTAL ...				13,56,855	9,38,286

PART V.

Distribution of the provision for the establishment of the Bengal Public Works Department, Irrigation Branch, for the year 1887-88.

Distribution of the provision for the establishment of the Bengal

	Chief Engineers and Under-Secretaries.	Superintending Engineers.	Examiners, Deputy and Assistant Examiners.	Executive Engineers.	Assistant Engineers.	Upper Subordinates.	Lower Subordinates.	Accountants.	Office establishment.	Petty establishment.	Medical establishment.	Revenue establishment. Deputy Revenue Superintendent.	Deputy Collectors and circle officers.	Zilladars and tehsildars.	Other establishments.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretary	43,544	...	...	.....	...	.....	...	...	52,226	...	...	...	...	...	...	...
Examiner, Public Works Accounts ...	...	...	18,912	.....	...	.....	...	22,380	16,632	...	...	...	.....	...	...	...
Superintending Engineers ...	...	48,600	...	.....	18,000	.....	...	...	27,954	...	...	...	...	...	...	...
Total ...	43,544	48,600	18,912	.....	18,000	.....	...	22,380	96,812	...	...	...	...	...	...	...
ORISSA CIRCLE ...	...	...	...	.....	...	.....	...	...	.....	...	...	6,000	...	2,700	5,424	14,184
Taldunda Canal	...	...	...	16,800	6,000	17,280	4,020	2,880	7,782	3,096	3,072	...	...	...	...	...
Pooree Division	...	...	...	16,800	...	6,360	1,320	960	630	120	...	...	...	...	...	...
Kendrapara Canal and High Level Canal, Range I	...	...	...	15,600	9,000	17,760	6,000	1,800	4,362	2,340	480	...	...	...	...	...
High Level Canal, Ranges II and III ...	...	...	...	16,800	10,200	3,000	2,640	1,800	840	360	...	...	...	...	...	...
Temporary establishment ..	...	...	...	.....	...	300	1,700	...	.....	...	...	...	...	...	...	...
Total ...	...	...	...	66,000	25,200	44,700	15,680	7,440	13,614	5,916	3,552	6,000	...	2,700	5,424	14,184
SOUTH-WESTERN CIRCLE ...	...	...	...	.....	...	.....	...	...	.....	...	...	6,000	...	2,544	6,336	14,880
Midnapore Canal	...	...	...	18,000	12,000	14,520	7,380	2,400	7,932	2,508	2,490	...	...	...	...	...
Eden Canal ...	...	...	...	27,600	...	14,640	5,940	1,800	6,036	960	...	...	...	...	...	...
Nudden Rivers...	...	...	...	18,000	...	8,880	2,340	2,880	3,192	1,836	...	...	...	...	...	...
Circular and Eastern Canals ...	...	...	...	19,800	...	14,760	1,260	1,200	4,512	408	...	...	...	...	...	...
Calcutta Canals...	...	...	...	.....	...	.....	...	2,880	.....	...	...	...	...	...	...	...
Hidgellee Tidal and Orissa Coast Canals ...	...	...	...	35 400	4,200	23,400	5,580	1,920	8,724	3,984	...	...	...	...	...	...
Temporary establishment ...	...	...	...	.....	...	1,350	2,210	...	.....	...	...	...	...	...	...	...
Total ...	...	...	...	1,18,800	16,200	77,550	24,710	13,080	30,396	9,696	2,490	6,000	...	2,544	6,336	14,880
SONE CIRCLE ...	...	...	...	.....	...	.....	...	...	.....	...	...	...	...	8,952	16,452	25,404
Arrah Canal ...	...	...	...	24,000	16,200	9,000	8,400	1,200	12,498	5,964	2,250	...	9,600	...	6,564	16,164
Buxar do. ...	...	...	...	24,000	6,000	5,280	5,160	1,536	7,056	3,720	405	...	...	...	...	...
Patna do. ...	...	...	...	24,000	...	3,840	3,660	960	5,556	3,060	...	...	2,400	...	2,520	4,920
Sarun do. ...	...	...	...	15,600	...	7,800	5,580	...	6,642	2,046	...	...	...	...	...	...
Temporary establishment ...	...	...	...	.....	...	450	2,210	960	2,020	...	...	...	...	...	...	...
Total ...	..	...	...	87,600	22,200	26,370	25,010	4,656	33,772	14,790	2,655	...	12,000	8,952	25,536	46,488
GRAND TOTAL ...	43,544	48,600	18,912	2,72,400	81,600	1,48,620	65,400	47,556	1,74,594	30,402	8,697	12,000	12,000	14,256	37,296	75,552
Deduct contribution from the Buildings and Roads Branch for Civil Works to be carried out	...	3,900	...	56,100	...	.....	...	...	.....	...	...	...	...	...	...	...
Balance ...	43,544	44,700	18,912	2,16,300	81,600	1,18,620	65,400	47,556	1,74,594	30,402	8,697	12,000	12,000	14,256	37,296	75,552

V.

Public Works Department, Irrigation Branch, for the year 1887-88.

Land measurement establishment.				Navigation and Water Regulation establishments.	Measuring and Collection establishment.				Toll establishment.			Steamer establishment.	Presidency allowance and house-rent.	Total salaries.	Travelling allowance.	Contingencies and postage.	Grand total of establishments.
Ameens.	Munshies.	Other establishments.	Total.		Extra or temporary measuring establishments.	Headmen's fees.	Patwaris' fees.	Total.	Toll-collectors, &c.	Other establishments.	Temporary.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	.....	...	...	...	...	2,380	98,150	2,100	5,250	1,05,500
...	...	...	...	...	...	...	...	.....	...	...	...	...	3,810	61,734	2,000	1,500	65,234
...	...	...	...	...	...	...	...	.....	...	...	...	...	1,680	96,234	4,900	7,460	1,08,594
...	...	...	...	...	...	...	...	.....	...	...	...	...	7,870	2,56,118	9,000	14,210	2,79,328
3,120	...	3,780	6,900	15,400	5,000	4,000	...	9,000	...	...	...	5,500	...	50,984	3,000	3,500	57,484
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	60,930	8,000	1,508	70,438
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	26,190	5,000	700	31,890
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	57,342	8,000	1,200	66,542
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	35,640	4,500	600	40,740
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	2,000	.....	.....	2,000
3,120	...	3,780	6,900	15,400	5,000	4,000	...	9,000	...	...	...	5,500	...	2,33,086	28,500	7,508	2,69,094
1,320	...	3,072	4,392	14,300	...	2,200	...	2,200	...	...	...	...	...	35,772	1,500	1,500	38,772
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	67,230	9,250	1,500	77,980
...	...	...	...	...	...	...	...	.....	...	...	...	...	2,400	59,376	6,000	1,300	66,676
...	...	...	...	...	...	...	...	.....	12,500	6,500	2,000	...	...	58,128	6,000	2,750	66,878
...	...	...	...	...	...	...	...	.....	...	...	...	...	3,600	45,540	6,000	1,300	52,840
...	...	...	...	...	...	...	...	.....	21,780	14,748	...	...	720	40,128	.....	5,000	45,128
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	83,208	7,750	1,300	92,258
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	3,560	.....	.....	3,560
1,320	...	3,072	4,392	14,300	...	2,200	...	2,200	34,280	21,248	2,000	...	6,720	392,942	36,500	14,650	4,44,092
10,440	7,322	...	17,762	16,568	16,000	28,000	...	44,000	...	...	...	1,230	...	1,04,964	.....	.....	1,04,964
...	...	...	...	...	600	27,500	3,500	31,600	...	...	...	...	...	127,276	12,250	3,900	1,43,426
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	53,157	9,250	1,300	63,707
...	...	...	...	...	...	4,600	2,600	7,200	...	...	...	...	...	53,196	6,550	2,140	56,330
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	37,668	5,750	1,300	44,718
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	5,640	.....	.....	5,640
10,440	7,322	...	17,762	16,568	16,600	60,100	6,100	82,800	...	...	...	1,230	...	3,76,345	33,800	8,640	4,18,785
14,880	7,322	6,852	29,054	46,268	21,600	66,300	6,100	94,000	34,280	21,248	2,000	6,730	14,590	12,61,047	1,07,800	45,008	14,16,855
...	...	...	...	...	...	...	...	.....	...	...	...	...	...	60,000	.....	.....	60,000
14,880	7,322	6,852	29,054	46,268	21,600	66,300	6,100	94,000	34,280	21,248	2,000	6,730	14,590	12,04,047	1,07,800	45,008	13,56,855

CHARGES.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1887-88.

	Budget Estimate, 1887-88.	Budget Estimate, 1886-87.
	Rs.	Rs.
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.		
48—Irrigation.		
Works in progress	(—)300	

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF THE YEAR 1887-88.

	Direct Charges.			Indirect Charges			Grand Total.
	Capital expenditure not charged against Revenue.	Capital expenditure charged against Revenue.	Total.	Capitalization of abatement of Land Revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48.—Irrigation.							
Orissa Canals.							
Actual outlay to end of 1885-86—							
Old outlay	.....	.....	.....	.....	... .	.....	...
Outlay against current sanctions...	2,20,73,027	.....	2,20,73,027	32,412	4,65,451	4,97,863	2,25,70,890
	2,20,73,027	.....	2,20,73,027	32,412	4,65,451	4,97,863	2,25,70,890
Probable outlay during 1886-87 ...	5,48,000	.....	5,48,000	.....	13,720	13,720	5,61,720
Proposed outlay during 1887-88 ...	6,50,000	.....	6,50,000	.....	13,300	13,300	6,63,300
Total ...	2,32,71,027	.....	2,32,71,027	32,412	4,92,471	5,24,883	2,37,95,910
Midnapore Canal.							
Actual outlay to end of 1885-86—							
Old outlay ...	.....	.....	.....	.....	.....	.....	.....
Outlay against current sanctions...	82,57,105	.....	82,57,105	16	1,83,566	1,83,582	84,40,687
	82,57,105	.....	82,57,105	16	1,83,566	1,83,582	84,40,687
Probable outlay during 1886-87 ...	12,000	.....	12,000	.....	280	280	12,280
Proposed outlay during 1887-88 ...	12,000	.....	12,000	.....	322	322	12,322
Total ...	82,81,105	.....	82,81,105	16	1,84,168	1,84,184	84,65,289
Hidgellee Tidal Canal.							
Actual outlay to end of 1885-86—							
Old outlay	17,95,489	.....	17,95,489	11,210	33,597	44,807	18,40,296
Outlay against current sanctions ..	.....	.....	.....	.....	.....	.....	.....
	17,95,489	.....	17,95,489	11,210	33,597	44,807	18,40,296
Probable outlay during 1886-87 ...	.....	.....	...	.....	.....	.....	.....
Proposed outlay during 1887-88 ...	.....	.....	.....	.....	.....	.....	.....
Total ...	17,95,489	.....	17,95,489	11,210	33,597	44,807	18,40,296
Sone Canals.							
Actual outlay to end of 1885-86—							
Old outlay	.....	.....	.....	.....	.....	.....	.....
Outlay against current sanctions...	2,48,61,348	.....	2,48,61,348	37,474	8,51,375	8,88,849	2,57,50,197
	2,48,61,348	.....	2,48,61,348	37,474	8,51,375	8,88,849	2,57,50,197
Probable outlay during 1886-87 ...	1,90,000	.....	1,90,000	.....	4,508	4,508	1,94,508
Proposed outlay during 1887-88 ...	1,65,000	...	1,65,000	.....	4,186	4,186	1,69,186
Total ...	2,52,16,348	.....	2,52,16,348	37,474	8,60,069	8,97,543	2,61,13,891
Grand Total ...	5,85,63,969	.....	5,85,63,969	81,112	15,70,305	16,51,417	6,02,15,386
35.—Protective Works.							
Grants-in-aid.							
Orissa coast canal—							
Actual outlay to end of 1885-86...	.....	7,82,000	7,82,000	.....	.....	.....	7,82,000
Probable outlay during 1886-87...	.....	84,000	84,000	.....	.....	.....	84,000
Proposed outlay during 1887-88 .	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	8,66,000	8,66,000	.....	.....	.....	8,66,000

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1887-88.

	Probable Receipts, 1887-88.			Probable expenses during 1887-88 (including indirect charges).	Balance, Surplus or Deficit, 1887-88.	Probable Net Surplus or Deficit, 1886-87.	Actual Net Surplus or Deficit to end of 1885-86.	Probable Net Surplus or Deficit, to end of 1887-88.
	Direct receipts.	Share of enhanced Land Revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	2,16,000	.....	2,16,000	4,80,000	(—)2,64,000	(—)2,86,000	(—)18,91,694	(—)24,41,694
Midnapore Canal	2,40,000	.....	2,40,000	2,50,000	(—)10,000	15,000	(—)73,748	(—)68,748
Hidgellee Tidal Canal ...	49,000	.....	49,000	50,000	(—)1,000	14,000	1,48,416	1,61,416
Sone Canals ...	8,53,000	.....	8,53,000	6,70,000	1,83,000	2,02,000	9,45,691	13,30,691
Total ...	13,58,000	.....	13,58,000	14,50000,	(—)92,000	(—)55,000	(—)8,71,335	(—)10,18,335

APPENDIX C.

ACTUAL AND ESEIMATED INTEREST ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1887-88.

	Actual charges for interest to end of 1885-86.	Probable Charges for interest for 1886-87.	Probable Charges for interest for 1887-88.	Total to end of 1887-88.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	1,19,54,669	8,93,881	9,17,841	1,37,66,391	(—) 24,41,694	1,62,08,085
Midnapore Canal	47,93,597	3,30,524	3,31,004	54,55,125	(—) 68,748	55,23,873
Hidgellee Tidal Canal ...	12,15,390	71,820	71,820	13,59,030	1,61,416	11,97,614
Sone Canals	1,12,60,826	9,98,254	10,05,354	1,32,64,434	13,30,691	1,19,33,743
Total ...	2,92,24,482	22,94,479	23,26,019	3,38,44,980	(—)10,18,335	3,48,63,315

C. A. P.—Reg. No. 1542J—117—11-5-87.

APPENDIX.

ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES

RECEIPTS.

ACCOUNTS.	BUDGET ESTIMATE, 1887-88.	REVISED ESTIMATE, 1886-87.
	Rs.	Rs.
To BALANCE	32,600	32,148
To CIVIL DEPARTMENT—		
II.—Remittances from Civil to P. W. Department—		
Cheques of Public Works officers	47,49,324	46,07,382
III.—Items adjustable by Civil department—		
Subscriptions to Service funds	13,000	11,000
Ditto to Hindu family annuity fund	500	500
Ditto to Bengal Christian family pension fund ...	70	70
Ditto to General family pension fund	250	60
Gain by exchange	600	5,000
Miscellaneous	4,000	7,050
IV.—Items adjustable by P. W. Department—		
Payments for land for Irrigation works	14,000	16,000
Inter-departmental charges to Public works department ...	3,000	3,000
Transfers—Miscellaneous	3,000	2,500
To CENTRAL ADJUSTING ACCOUNT	500	1,000
To TELEGRAPH DEPARTMENT	7,000	5,000
To TRANSFERS OF THE PUBLIC WORKS DEPARTMENT	4,00,000	4,75,000
To LONDON ACCOUNT	2,000	16,000
To PROVINCIAL REVENUE RECEIPTS—		
Major works—Direct receipts	13,58,000	13,30,000
Minor works and navigation	(a)8,18,500	(a)7,50,500
To IMPERIAL REVENUE RECEIPTS—		
Minor works and navigation	... ...	4,500
To INCOME TAX	19,656	17,290
To SUSPENSE ACCOUNTS (not affecting the budget grants)—		
Deposits	47,000	50,000
Tuccavee advances	25,000	45,000
Total ...	74,98,000	73,79,000

(a) Excludes revenue derived from works in charge of Civil officers.

D.

FOR THE YEARS 1886-87 AND 1887-88.

CHARGES.

ACCOUNTS.	BUDGET ESTIMATE, 1887-88.	REVISED ESTIMATE, 1886-87.
	Rs.	Rs.
BY CIVIL DEPARTMENT—		
I.—Remittances to Civil from P. W. Department—		
Payments into Treasuries by Public works officers ...	23,00,000	22,50,000
III.—Items adjustable by Civil department—		
Expenditure against local loans	40,000	15,500
Inter-departmental charges by Public works department	1,500	2,000
Miscellaneous	36,000	41,000
IV.—Items adjustable by P. W. Department—		
Water-rate collections	50,000	42,000
Miscellaneous receipts by Public works realized in Civil department	6,500	10,000
Contributions in aid of Public Works	10,000	12,500
Transfers—Miscellaneous	3,000	2,000
BY CENTRAL ADJUSTING ACCOUNT	600	500
BY TELEGRAPH DEPARTMENT	150	100
BY TRANSFERS OF PUBLIC WORKS DEPARTMENT	9,92,000	10,00,000
BY EXPENDITURE AGAINST PROVINCIAL BUDGET GRANT—		
Net charges for Major works—Working expenses	14,50,000	13,85,000
Net charges for Minor works and navigation	(a)16,98,800	(a)9,25,000
BY EXPENDITURE AGAINST IMPERIAL BUDGET GRANT—		
Net capital expenditure not charged against revenue	(b)8,04,140	7,50,000
Net charges for Minor works and navigation	..	(c)6,51,800
Net charges for construction of Protective irrigation works ...	.. ...	84,000
BY SUSPENSE ACCOUNTS (NOT AFFECTING THE BUDGET GRANTS)—		
Deposits	60,000	1,25,000
Tuccavee advances	20,000	50,000
BY BALANCE	25,310	32,600
Total ...	74,98,000	73,79,000

(a) Excludes expenditure on works in charge of Civil officers.
(b) Ditto Rs. 22,860 provided for "expenditure in England."
(c) Ditto ,, 3,000 ditto ditto ditto.

J. B. BRADDON,

Examiner of P. W. Accounts, Bengal.

Reg. No. 2515J—115—13-5-87.

FINAL ISSUE.

MINOR WORKS AND NAVIGATION. BENGAL PROVINCE

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

MINOR WORKS AND NAVIGATION

IN

BENGAL PROVINCE

FOR THE YEAR

1887-88.

FORT WILLIAM,
The 20th April 1887.

C. W. I. HARRISON, *Lieut.-Colonel*, R.E.,
Offg. Secy. to the Govt. of Bengal,
P. W. Dept.

C. A. P.—Reg. No. 1543J.—167—11-5-87.

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

	Budget Estimate, 1887-88.	Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual Realisations, 1885-86.
IRRIGATION.	Rs.	Rs.	Rs.	Rs.
XXX.—Minor Works and Navigation.				
IMPERIAL.				
Agricultural Works.				
Works for which neither Capital nor Revenue accounts are kept—				
Government embankments	.....	4,500	4,500	6,804
Total Imperial ...	.....	4,500	4,500	6,804
PROVINCIAL.				
Irrigation and Navigation Works.				
Works for which Capital and Revenue accounts are kept—				
Sarun Canal	25,000	25,000	25,000	41,143
Calcutta and Eastern Canals	5,50,000	5,00,000	5,70,000	4,79,484
Orissa Coast Canal	45,000	21,500	15,000	13,718
Total ...	6,20,000	5,46,500	6,10,000	5,34,345
Works for which neither Capital nor Revenue accounts are kept—				
Nuddea Rivers	1,90,000	2,00,000	2,00,000	1,83,781
Eden Canal	1,000	1,000	1,000	848
Total ...	1,91,000	2,01,000	2,01,000	1,84,629
Total Irrigation and Navigation works ..	8,11,000	7,47,500	8,11,000	7,18,974
Agricultural Works.				
Works for which neither Capital nor Revenue accounts are kept—				
Government embankments	4,500	.....	.....	.....
Tuccavee embankments under contract	3,000	3,000	3,000	2,797
Works in charge of civil officers	1,15,000	1,06,000	60,000	3,10,268
Total Agricultural Works ...	1,22,500	1,09,000	63,000	3,13,065
Total Provincial ...	9,33,500	8,56,500	8,74,000	10,32,039
LOCAL.				
Agricultural Works.				
Works for which neither Capital nor Revenue accounts are kept	14,000	14,000	14,000	14,674
Total Local ...	14,000	14,000	14,000	14,674
GRAND TOTAL ...	9,47,500	8,75,000	8,92,500	10,53,517

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

	Reference to detailed Estimate.	Budget Estimate, 1887-88.	Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual outlay, 1885-86.
		Rs.	Rs.	Rs.	Rs.
IRRIGATION.					
43.—Minor Works and Navigation.					
IMPERIAL.					
Irrigation and Navigation Works.					
Works for which Capital and Revenue accounts are kept.					
Capital.					
Rs.					
I.—Works ... In progress ...	...	.....	.....	.....	.....	.....
Not commenced	...	.....	.....	.....	.....	.....
II.—Establishment	...	.....	.....	.....	.....	.....
III.—Tools and Plant	...	.....	.....	.....	.....	.....
IV.—Suspense accounts	...	.....	.....	.....	.....	.....
V.—Receipts on Capital account ...	...	.....	.....	(—)1,200	.....	(—) 1,200
Total Capital	...	.....	.....	(—)1,200	.....	(—) 1,200
Revenue.						
Rs.						
I.—Extensions and Improvements .. In progress ...	...	.....	.....	.....	.....	.....
Not commenced	...	.....	.....	.....	.....	.....
II.—Maintenance and Repairs ...	...	.....	.....	.....	.....	.....
III.—Establishment	...	.....	...	.....	.....	.....
IV.—Tools and Plant	...	.....	.....	.....	.....	.....
V.—Refunds of Revenue	...	.....	.....	.....	.....	.....
Total Revenue	...	.....	.....	.....	.....	...
Total Works for which Capital and Revenue accounts are kept	...	.....	.....	(—)1,200	.....	(—) 1,200

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

	Reference to detailed Estimate.	Budget Estimate, 1887-88.	Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual outlay, 1885-86.
		Rs.	Rs.	Rs.	Rs.
Agricultural Works. *Works for which neither Capital nor Revenue accounts are kept.*					
I.—Works ... In progress ... ... / Not commenced ... ... (Rs.)	.....	.....	1,30,000	1,10,000	1,34,244
	.....	.....	1,30,000	1,10,000	1,34,244
II.—Repairs	.....	.....	3,99,200	3,20,000	3,27,601
III.—Establishment	.....	.....	1,12,500	89,700	88,230
IV.—Tools and Plant	.....	.....	14,300	11,300	5,507
V.—Suspense accounts	.....	.....	.....	.....	(—)12,838
Total Agricultural Works ...	.....	.....	6,56,000	5,31,000	5,42,744
Total Imperial ...	.....	...	6,54,800	5,31,000	5,41,544
PROVINCIAL. Irrigation and Navigation Works. *Works for which Capital and Revenue accounts are kept*					
Capital. I.—Works ... In progress ... ... / Not commenced ... ... (Rs.)	.....	2,02,000	3,01,394	3,20,000	3,36,809
	.....	2,02,000	3,01,394	3,20,000	3,36,809
II.—Establishment	.....	1,03,000	69,326	73,600	77,232
III.—Tools and Plant	.....	15,000	8,160	6,400	14,222
IV.—Suspense accounts	.....	.....	.....	.....	(—)8,473
V.—Receipts on Capital account	.....	(—)1,200	.....	.....	(—)42,340
Total Capital ..	.....	3,18,800	3,78,880	4,00,000	3,77,450
Revenue. I—Extensions and Improvements. In progress ... ... / Not commenced ... ... (Rs)	.....	20,000	.....	.....	32,277
	.....	20,000	.....	.....	32,277
II.—Maintenance and Repairs	.....	1,73,000	1,77,000	1,58,000	1,09,111
III.—Establishment	.....	1,48,700	91,520	87,140	77,663
IV.—Tools and plant	.....	13,300	19,480	14,860	20,328
V.—Refunds of Revenue	.....	.....	.....	.....	.....
Total Revenue ...	.....	3,55,000	2,88,000	2,60,000	2,39,379
Total works for which Capital and Revenue accounts are kept	.....	6,73,800	6,66,880	6,60,000	6,16,829

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888—*continued.*

	Reference to detailed Estimate.	Budget Estimate, 1887-88.	Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual outlay, 1885-86.
Works for which neither Capital nor Revenue accounts are kept. Rs.		Rs.	Rs.	Rs.	Rs.
I.—Works ... In progress	.....	20,000	39,000	25,000	17,500
Not commenced	.....	.....	.....	.....	.....
	.....	20,000	39,000	25,000	17,500
II.—Repairs	.....	99,000	66,500	63,000	64,183
III.—Establishment	.....	85,000	46,500	42,690	40,438
IV.—Tools and Plant	.....	6,000	8,000	4,310	1,959
V.—Suspense Accounts	.....	.....	.....	.....	1,262
Total works for which neither Capital nor Revenue accounts are kept	.....	2,10,000	1,60,000	1,35,000	1,25,342
Total Irrigation and Navigation Works ...	.....	8,83,800	8,26,880	7,95,000	7,42,171
Agricultural Works.					
Works for which neither Capital nor Revenue accounts are kept. Rs.					
I.—Works ... In progress	.....	1,52,000	4,000	12,000	6,265
Not commenced	.....	.....	.....	.....	.....
	.....	1,52,000	4,000	12,000	6,265
II.—Maintenance and Repairs	.....	4,80,000	75,000	87,000	2,99,774
III.—Establishment	.....	1,66,000	17,000	22,310	17,265
IV.—Tools and Plant	.....	19,000	4,120	10,690	(—)292
V.—Suspense Accounts	.....	.....	.....	.....	(—)2,229
Total Agricultural Works ...	.....	8,17,000	1,00,120	1,32,000	3,20,783
Total Provincial ...	.....	17,00,800	9,27,000	9,27,000	10,62,954
LOCAL.					
Agricultural Works.					
Works for which neither Capital nor Revenue accounts are kept	.....	.....	.....	400	138
Grand Total ...	.....	17,00,800	15,81,800	14,58,400	16,04,636

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888—*concld.*

	Reference to detailed Estimate.	Budget Estimate, 1887-88.	Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual outlay, 1885-86.
		Rs.	Rs.	Rs.	Rs.
GRAND TOTAL, 43—MINOR WORKS AND NAVIGATION.					
Works	.....	3,94,000	4,74,394	4,67,400	5,27,233
Repairs	.....	7,52,000	7,17,700	6,28,000	8,00,669
Establishment	.....	5,02,700	3,36,846	3,15,440	3,00,828
Tools and Plant	.....	53,300	54,060	47,560	41,724
Profit and Loss	.....	.....	.....	.....	.....
Suspense Accounts	.....	.....	.....	.....	(—)22,278
Refunds of Revenue	.....	.....	.....	.....	.....
Receipts on Capital Account	.....	(—)1,200	(—)1,200	.....	(—)43,540
Total ...	.....	17,00,800	15,81,800	14,58,400	16,04,636

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1887-88, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Actual outlay to end of 1885-86.	Budget Estimate, 1886-87.	Probable outlay during 1886-87. (Revised	Budget Estimate, 1887-88.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRIGATION.						
43.—Minor Works and Navigation.						
IMPERIAL.						
Irrigation and Navigation Works.						
Works for which Capital and Revenue accounts are kept.						
Capital.						
Damoodur project	1,43,974	1,54,741	.....	—1,200	.....	Work abandoned.
Total Irrigation and Navigation Works	1,43,974	1,54,741	.....	—1,200	.....	
Agricultural Works.						
Works for which neither Capital nor Revenue accounts are kept.						
Government embankments and works for the improvement of Government and escheated estates ...	.....	.....	5,31,000	6,56,000	.....	
Total Imperial ...	.....	.....	5,31,000	6,54,800	.....	
PROVINCIAL.						
Irrigation and Navigation works.						
Works for which Capital and Revenue accounts are kept.						
Capital.						
Work abandoned.						
Damoodur project	.....	.....	.....	.....	(—)1,200	
Works in progress.						
Calcutta and Eastern canals ...	(a)	51,59,067	25,000	14,453	10,000	(a) There is no general sanctioned estimate for these canals.
Orissa Coast canal	34,45,742	(b) 26,54,946	3,75,000	3,64,427	3,10,000	(b) Exclusive of grants-in-aid from Protective Funds.
Sarun canal	6,63,521	6,69,230	.....	.....	.....	
Total Capital ...	.....	84,83,243	4,00,000	3,78,880	3,18,800	

CHARGES.

PART I—*continued.*

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1887-88 ARRANGED BY PROJECTS AND OBJECTS OF WORK—*continued.*

	Amount of sanctioned estimate.	Actual outlay to end of 1885-86.	Budget Estimate, 1886-87.	Probable outlay during 1886-87. (Revised estimate.)	Budget Estimate, 1887-88.	Remarks and References.
REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calcutta and Eastern canals ...	.....	.....	2,17,000	2,03,100	2,35,000	
Orissa Coast canal	.....	.....	17,000	57,900	60,000	
Sarun canal	.....	.....	26,000	27,000	60,000	
Total Revenue ...	.....	.....	2,60,000	2,88,000	3,55,000	
Total works for which Capital and Revenue accounts are kept ...	.....	.....	6,60,000	6,66,880	6,73,800	
Works for which neither Capital nor Revenue accounts are kept.						
WORKS IN PROGRESS.						
Nuddea Rivers						
Eden canal						
Teur canal	.....	.....	1,35,000	1,60,000	2,10,000	
Tidal creeks in Orissa						
Reserve						
Total works for which neither Capital nor Revenue accounts are kept ...	.....	.....	1,35,000	1,60,000	2,10,000	
Total Ordinary Irrigation and Navigation works ...	.....	.....	7,95,000	8,26,880	8,83,800	
Agricultural Works.						
Works for which neither Capital nor Revenue accounts are kept.						
WORKS IN PROGRESS.						
Government embankments and works for the improvement of Government and escheated estates ...	.....	.....	.....	.....	6,75,000	
Midnapore Tuccavee embankments under contract.						
Gunduck Tuccavee embankments under contract.	.....	.....	1,30,000	98,120	1,40,000	
Reserve						
Works in charge of civil officers ...	.....	.....	2,000	2,000	2,000	
Total Agricultural Works ...	.....	.....	1,32,000	1,00,120	8,17,000	
Total Provincial ...	.....	.....	9,27,000	9,27,000	17,00,800	
LOCAL.						
Agricultural Works.						
Works for which neither Capital nor Revenue accounts are kept ...	.....	.....	400	.....	.....	
Total Local ...	.....	.....	400	.....	.....	
Total, 43.—Minor Works and Navigation	.....	.....	14,58,400	15,81,800	17,00,800	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	BUDGET ESTIMATE, 1887-88.										Revised Estimate, 1886-87.	Budget Estimate, 1886-87.	Actual outlay in 1885-86.
	Works—												
	In progress.	Not commenced.	Total.	Repairs.	Establishment.	Tools and Plant.	Suspense.	Refunds of Revenue.	Receipts on Capital Account.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.													
43.—Minor Works and Navigation.													
Imperial.													
In India	.....	.....	.....	.....	.....	...	...	...	.....	.....	6,51,800	5,31,000	5,41,544
In England	.....	.....	.....	.....	.....	...	...	...	.....	.....	3,000	.....	.....
Total ...	.....	.....	.....	.....	...	...	...	...	.....	.....	6,54,800	5,31,000	5,41,544
Provincial.													
In India	3,94,000	.....	3,94,000	7,52,000	5,02,700	53,300	...	...	(—)1,200	17,00,800	9,27,000	9,27,000	10,62,954
In England	.....	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....	.....
Total ...	3,94,000	.....	3,94,000	7,52,000	5,02,700	53,300	...	...	(—)1,200	17,00,800	9,27,000	9,27,000	10,62,954
Local.													
In India	.....	.....	.....	.....	.....	...	...	...	.....	.....	.....	400	138
In England	.....	.....	.....	.....	.....	...	...	...	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....	...	...	...	.....	.....	.....	400	138
TOTAL, 43.—MINOR WORKS AND NAVIGATION ...	3,94,000	.....	3,94,000	7,52,000	5,02,700	53,300	...	...	(—)1,200	17,00,800	15,81,800	14,58,400	16,04,636

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1887-88, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1886-87.				Revised estimate, 1885-86.	Budget estimate, 1885-86.	Actual outlay, 1884-85.
	Works.	Tools and Plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	.....	.....	.....	*Nil.*	.....	.....	.....

CHARGES.

PART IV.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1887-88.

Number.	Particulars.	Rate of salary.	Budget, 1887-88.			Revised estimate, 1886-87.
			Per mensem.	Per annum.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.
	For detail see Part IV Budget Estimate of Major Irrigation Works.					

CHARGES.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1886-87.

	Estimate, 1886-87.	Estimate, 1885-86.
	Rs.	Rs.
Nil.		

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF THE YEAR 1887-88.

	Direct charges.	Indirect Charges.			Grand total.
		Capitalization of abatement of Land Revenue.	Leave and Pension Allowances.	Total.	
43—MINOR WORKS AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Irrigation and Navigation Works.					
Tirhoot Project.					
Actual outlay to end of 1885-86—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	5,31,425	.....	74,650	74,650	6,06,075
	5,31,425	.....	74,650	74,650	6,06,075
Probable outlay during 1886-87	.....	.....	.....	.....	.....
Proposed outlay during 1887-88	.....	.....	.....	.....	.....
Total ...	5,31,425	.....	74,650	74,650	6,06,075
Damoodur Project.					
Actual outlay to end of 1885-86—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	1,54,741	.....	16,239	16,239	1,70,980
	1,54,741	.....	16,239	16,239	1,70,980
Probable outlay during 1886-87	(—)1,200	.....	.....	.....	(—)1,200
Proposed outlay during 1887-88	(—)1,200	.....	.....	.....	(—)1,200
Total ...	1,52,341	.....	16,239	16,239	1,68,580
Sarun Canal.					
Actual outlay to end of 1885-86—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	6,69,230	97	27,086	27,183	6,96,413
	6,69,230	97	27,086	27,183	6,96,413
Probable outlay during 1886-87	.....	.....	.....	.....	.....
Proposed outlay during 1887-88	.....	.....	.....	.....	.....
Total ...	6,69,230	97	27,086	27,183	6,96,413
Orissa Coast Canal.					
Actual outlay to end of 1885-86—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	26,54,946	730	81,986	82,716	27,37,662
	26,54,946	730	81,986	82,716	27,37,662
Probable outlay during 1886-87	3,64,427	.....	9,332	9,332	3,73,759
Proposed outlay during 1887-88	3,10,000	.....	14,000	14,000	3,24,000
Total ...	33,29,373	730	1,05,318	1,06,048	34,35,421
Calcutta and Eastern Canals.					
Actual outlay to end of 1885-86—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	51,59,067	.....	58,914	58,914	52,17,981
Total ...	51,59,067	.....	58,914	58,914	52,17,981
Probable outlay during 1886-87	14,453	.....	373	373	14,826
Proposed outlay during 1887-88	10,000	.....	420	420	10,420
Total ...	51,83,520	.....	59,707	59,707	52,43,227

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF 1887-88.

	Probable Receipts, 1887-88.			Probable Expenses during 1887-88. (Direct and Indirect.)	Balance, Surplus or Deficit, 1887-88.	Probable net Surplus or Deficit for 1886-87.	Actual net Surplus or Deficit to end of 1885-86.	Probable net Surplus or Deficit to end of 1887-88.
	Direct Receipts.	Share of enhanced Land Revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORDINARY IRRIGATION AND NAVIGATION WORKS.								
Works for which Capital and Revenue accounts are kept.								
Sarun canal ...	25,000	.....	25,000	60,000	(—)35,000	(—)2,000	(—)47,788	(—)84,788
Calcutta and Eastern canals ...	5,50,000	.....	5,50,000	2,35,000	3,15,000	2,96,900	1,16,19,314	1,22,31,214
Orissa Coast canal ...	45,000	.....	45,000	60,000	(—)15,000	(—)36,400	(—)16,994	(—)68,394
Total ...	6,20,000	.....	6,20,000	3,55,000	2,65,000	2,58,500	1,15,54,532	1,20,78,032

No. 702*I.A.*

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

IRRIGATION.

Accounts.

Dated Calcutta, the 29th April 1887.

BUDGET ESTIMATES FOR 1887-88.

READ—

Orders of the Government of India in the Public Works Department, No. 35A.I., dated 17th March 1887.

The final issues of the budget estimates of the Irrigation Branch, Bengal, for 1887-88 have been prepared for the amounts passed by the Government of India in the orders quoted above.

2. The following statement shows in detail, for each project sanctioned by the Secretary of State as Major Work, the estimated receipts under the three heads of account—"Water-rates," "Navigation" and "Miscellaneous"—for 1887-88, compared with the revised and budget estimates for 1886-87 and the actuals for 1885-86:—

XXIX.—Major Works, Direct Receipts.

	Budget estimate, 1887-88.	Revised estimate, 1886-87.	Budget estimate, 1886-87.	Actuals, 1885-86.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Orissa Canals.				
Water-rates	1,20,000	1,44,000	1,00,000	1,06,842
Navigation	82,000	82,000	80,000	84,012
Miscellaneous	14,000	14,000	20,000	16,496
Total Orissa Canals ...	2,16,000	2,40,000	2,00,000	2,07,350
Midnapore Canal.				
Water-rates	1,00,000	1,00,000	1,00,000	1,08,709
Navigation	1,25,000	1,05,000	1,30,000	1,37,578
Miscellaneous	15,000	15,000	15,000	16,197
Total Midnapore Canal ...	2,40,000	2,20,000	2,45,000	2,62,484
Hidgellee Tidal Canal.				
Navigation	48,000	54,000	54,000	52,143
Miscellaneous	1,000	1,000	1,000	312
Total Hidgellee Tidal Canal ...	49,000	55,000	55,000	52,455
Sone Canals.				
Water-rates	7,73,000	7,35,000	7,30,000	9,78,323
Navigation	45,000	45,000	56,000	46,243
Miscellaneous	35,000	35,000	44,000	38,080
Total Sone Canals ...	8,53,000	8,15,000	8,30,000	10,62,646
GRAND TOTAL ...	13,58,000	13,30,000	13,30,000	15,84,935

3. It will be observed from the above statement that the total revenue (direct receipts) expected to be realised during 1887-88 from the works classed as Major Irrigation Works in Bengal exceeds the revised estimate for 1886-87 by Rs. 28,000, although a slight falling off in the case of the Orissa Canals and the Hidgellee Tidal Canal is anticipated. On the Orissa Canals

the revised estimate of water-rates for 1886-87 was increased from Rs. 1,00,000, the amount of budget estimate, to Rs. 1,44,000 in the expectation that there would be a large collection of arrears. So far, however, as is at present known this expectation has not been fulfilled. The result of this will be probably an increase in the balance of water-rates in arrears in 1887-88, and therefore the collections during the year may be better than the estimate. Compared, however, with the budget estimate for 1886-87 and the actuals for 1885-86, the estimate for 1887-88, as it now stands, is more favourable. As the Hidgellee Tidal Canal is expected to be closed for repairs during 1887-88, the estimate of receipts for the year has been slightly reduced.

4. The estimated receipts under XXX—Minor Works and Navigation, Imperial, Provincial, and Local for 1887-88, compared with the revised and budget estimates for 1886-87 and the actuals for 1885-86, are shewn in the following statement :—

XXX.—Minor Works and Navigation.

	Budget estimate, 1887-88.	Revised estimate, 1886-87.	Budget estimate, 1886-87.	Actuals, 1885-86.
DIRECT RECEIPTS.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
AGRICULTURAL WORKS.				
Works for which neither Capital nor Revenue Accounts are kept.				
Government Embankments...	.....	4,500	4,500	6,804
Total Imperial ...	.....	4,500	4,500	6,804
PROVINCIAL.				
IRRIGATION AND NAVIGATION WORKS.				
Works for which Capital and Revenue Accounts are kept.				
Sarun Canal	25,000	25,000	25,000	41,143
Calcutta and Eastern Canals	5,50,000	5,00,000	5,70,000	4,79,484
Orissa Coast Canal	45,000	21,500	15,000	13,718
Total ...	6,20,000	5,46,500	6,10,000	5,34,345
Works for which neither Capital nor Revenue Accounts are kept.				
Nuddea Rivers	1,90,000	2,00,000	2,00,000	1,83,781
Eden Canal	1,000	1,000	1,000	848
Total ...	1,91,000	2,01,000	2,01,000	1,84,629
AGRICULTURAL WORKS.				
Works for which neither Capital nor Revenue Accounts are kept.				
Schedule D Embankments	4,500	.....	.....	.....
Tuccavee embankments under contract—				
(1) Collections by Public Works Officers ...	3,000	3,000	3,000	2,797
(2) Ditto by Civil Officers	1,15,000	1,06,000	60,000	3,10,268
Total ...	1,22,500	1,09,000	63,000	3,13,065
Total Provincial ...	9,33,500	8,56,500	8,74,000	10,32,039
LOCAL.				
Collections by Civil Officers	14,000	14,000	14,000	14,674
Total Local ...	14,000	14,000	14,000	14,674
GRAND TOTAL ...	9,47,500	8,75,000	8,92,500	10,53,517

5. It will be seen from the above statement that the total estimate of receipts for 1887-88 shows an increase of Rs. 72,500 as compared with the revised estimate for 1886-87. This result is mainly due to the increase expected in the navigation receipts of the Calcutta and Eastern Canals and the Orissa Coast Canal. Of the last-named Canal, Ranges I, II, and IV will, it is hoped, be opened to traffic during the year.

6. The above statement includes collections by civil officers on account of Agricultural Works, Provincial and Local, for which neither Capital nor Revenue Accounts are kept.

7. The estimates of charges for 1887-88, compared with the revised and budget estimates for 1886-87 and the actuals for 1885-86, under the several heads of account are shown in detail in the statements published below :—

FAMINE RELIEF AND INSURANCE.

35.—*Construction of Protective Irrigatian Works.*

	Budget estimate, 1887-88.	Revised estimate, 1886-87.	Budget estimate, 1886-87.	Actuals, 1885-86.
DIRECT CHARGES.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Grants-in-aid for the Orissa Coast Canal.				
Works	.....	68,300	.....	66,700
Establishment	.....	15,700	.....	15,300
Tools and plant	.....	.....	.....	.....
Total Protective Works ...	.....	84,000	.....	82,000

42.—*Major Works (Working Expenses).*

PROVINCIAL.				
IRRIGATION AND NAVIGATION.				
DIRECT CHARGES.				
Orissa Canals.				
Repairs and maintenance	2,68,000	3,68,000	2,00,000	2,22,690
Establishment ... Engineering	1,42,000	84,640	46,000	51,199
Establishment ... Revenue	50,000	53,900	53,900	49,523
Tools and plant	20,000	19,460	15,100	19,159
Refunds of revenue	.....	.....	.....	6
Total Orissa Canals ...	4,80,000	5,26,000	3,15,000	3,42,577
Midnapore Canal.				
Repairs and maintenance	1,37,000	1,20,000	1,20,000	1,24,857
Establishment ... Engineering	73,000	27,600	27,600	28,651
Establishment ... Revenue	30,000	35,200	35,200	30,400
Tools and plant	10,000	22,200	22,200	25,952
Refunds of revenue	.....	.....	.....	.....
Total Midnapore Canal ...	2,50,000	2,05,000	2,05,000	2,09,860
Hidgellee Tidal Canal.				
Repairs and maintenance	30,000	30,000	30,000	34,099
Establishment ... Engineering	14,800	6,900	6,900	7,843
Establishment ... Revenue	3 200	3,300	3,300	3,143
Tools and plant	2,000	800	800	3,524
Total Hidgellee Tidal Canal ...	50,000	41,000	41,000	48,609
Sone Canals.				
Repairs and maintenance	3,10,000	3,40,000	3,00,000	2,83,315
Establishment ... Engineering	1,65,200	78,200	69,000	65,163
Establishment ... Revenue	1,63,800	1,63,800	1,63,800	1,60,784
Tools and plant	28,000	31,000	31,200	32,451
Refunds of revenue	.....	.....	.....	10,657
Total Sone Canals ...	6,70,000	6,13,000	5,64,000	5,52,370
GRAND TOTAL ...	14,50,000	13,85,000	11,25,000	11,53,416

	Budget estimate 1887-88.	Revised estimate, 1886-87.	Budget estimate, 1886-87.	Actuals, 1885-86.
IRRIGATION.	Rs.	Rs.	Rs.	Rs.
43.—MINOR WORKS AND NAVIGATION.				
IMPERIAL.				
Capital Account.				
Damoodur Project	.....	(—)1,200	.....	(—) 1,200
Total Capital ...	.....	(—) 1,200	.....	(—) 1,200
AGRICULTURAL WORKS.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Orissa Circle	.....	5,000	5,000	25,301
South-Western Circle	.....	70,000	40,000	
Other embankments	.....	.....	.....	1,08,943
Works for the improvement of Government estates (expenditure by Civil Officers) ...	.....	40,000	40,000	
Reserve	.....	15,000	25,000	.....
Total Works ...	.....	1,30,000	1,10,000	1,34,244
Repairs and Maintenance.				
Orissa Circle	.....	95,000	95,000	1,20,441
South-Western Circle	.....	2,84,200	1,85,000	2,07,160
Other embankments and reserve	.....	20,000	40,000	
Total Maintenance ...	.....	3,99,200	3,20,000	3,27,601
Establishment	.....	1,12,500	89,700	88,230
Tools and plant	.....	14,300	11,300	5,507
Suspense accounts	.....	.....	.....	(—) 12,838
Total Agricultural Works ...	.....	6,56,000	5,31,000	5,42,744
TOTAL IMPERIAL ...	.....	6,54,800	5,31,000	5,41,544
PROVINCIAL.				
IRRIGATION AND NAVIGATION WORKS.				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.				
CAPITAL ACCOUNT.				
Calcutta and Eastern Canals.				
Works	6,000	11,594	20,000	239
Establishment	3,000	2,666	4,600	54
Tools and plant	1,000	193	400	(—) 1,106
Suspense accounts	.....	.....	.....	(—) 208
Total ...	10,000	14,453	25,000	(—) 1,021
Less receipts on Capital Account ...	.....	.....	.....	41,553
Net Total, Calcutta and Eastern Canals ...	10,000	14,453	25,000	(—) 42,574
Orissa Coast Canal.				
Works	1,96,000	2,89,800	3,00,000	3,33,403
Establishment	1,00,000	66,660	69,000	76,724
Tools and plant	14,000	7,967	6,000	15,328
Suspense accounts	.....	.....	.....	(—) 8,265
Total ...	3,10,000	3,64,427	3,75,000	4,17,190
Less receipts on Capital Account ...	.....	.....	.....	787
Net Total, Orissa Coast Canal ...	3,10,000	3,64,427	3,75,000	4,16,403
Carried over ...	3,20,000	3,78,880	4,00,000	3,73,829

	Budget estimate, 1887-88.	Revised estimate, 1886-87.	Budget estimate, 1886-87.	Actuals, 1885-86.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	3,20,000	3,78,880	4,00,000	3,73,829
PROVINCIAL—*continued.*				
IRRIGATION AND NAVIGATION WORKS—*continued.*				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*concluded.*				
CAPITAL ACCOUNT—*concluded.*				
Sarun Canal.				
Works	.....	.....	.....	3,167
Establishment	.....	.....	.....	454
Tools and plant	.....	.....	.....	.....
Suspense accounts	.....	.....	.....	.....
Total Sarun Canal ...	.....	.....	.....	3,621
Damoodur project	(—) 1,200	.....	.....	.....
Total Capital Account ...	3,18,800	3,78,880	4,00,000	3,77,450
REVENUE ACCOUNT.				
Calcutta and Eastern Canals.				
Extensions and improvements	.....	.....	.....	32,277
Repairs and maintenance	1,13,000	1,13,000	1,28,000	67,942
Establishment { Engineering	66,572	26,000	29,440	22,833
Establishment { Revenue	45,128	48,000	48,000	44,751
Tools and plant	10,300	16,100	11,560	18,944
Total Calcutta and Eastern Canals ...	2,35,000	2,03,100	2,17,000	1,86,747
Orissa Coast Canal.				
Repairs and maintenance	40,000	44,000	10,800	23,155
Establishment { Engineering	16,000	10,120	2,484	5,326
Establishment { Revenue	1,800	1,800	1,800	609
Tools and plant	2,200	1,980	1,916	791
Total Orissa Coast Canal ...	60,000	57,900	17,000	29,881
Sarun Canal.				
Extensions and improvements	20,000	.....	.....	.....
Repairs and maintenance	20,000	20,000	19,200	18,014
Establishment { Engineering	18,200	4,600	4,416	4,144
Establishment { Revenue	1,000	1,000	1,000	.....
Tools and plant	800	1,400	1,384	593
Total Sarun Canal ...	60,000	27,000	26,000	22,751
Total Revenue Account ...	3,55,000	2,88,000	2,60,000	2,39,379
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Eden Canal	15,000	17,000	13,000	17,062
Orissa Tidal Creeks	.....	7,000	7,000	438
Reserve	5,000	15,000	5,000	.....
Total Works ...	20,000	39,000	25,000	17,500
Carried over ...	20,000	39,000	25,000	17,500

	Budget estimate, 1887-88.	Revised estimate, 1886-87.	Budget estimate, 1886-87.	Actuals, 1885-86.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	20,000	39,000	25,000	17,500
PROVINCIAL—*concluded.*				
IRRIGATION AND NAVIGATION WORKS—*concluded.*				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—*concld.*				
Repairs and Maintenance.				
Eden Canal	16,000	18,500	15,000	21,099
Nuddea Rivers	50,000	45,000	45,000	43,084
Reserve	33,000	3,000	3,000	.....
Total Maintenance ...	99,000	66,500	63,000	64,183
Establishment { Engineering	62,500	24,000	20,240	40,438
Establishment { Revenue	22,500	22,500	22,450	
Tools and plant	6,000	8,000	4,310	1,959
Suspense accounts	.....	.....	.....	1,262
Total Works for which neither Capital nor Revenue Accounts are kept	2,10,000	1,60,000	1,35,000	1,25,342
AGRICULTURAL WORKS.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Government Embankments in the Orissa Circle ...	10,000	.....	.....	.....
Ditto ditto South-Western Circle	20,000	.....	.....	.....
Government Embankments in the Eastern Circle ...	10,000	.....	.....	.....
Ditto ditto other Circles ...	.....	.....	.....	.....
Midnapore Tuccavee Embankments under contract	.....	.....	.....	124
Gunduck ditto ditto ...	.....	.....	.....	(—) 1,184
Works for the improvement of Government and escheated estates (in charge of Civil Officers) ...	40,000	.....	.....	.....
Other works in charge of Civil Officers ...	2,000	2,000	2,000	7,325
Reserve	70,000	2,000	10,000	.....
Total Works ...	1,52,000	4,000	12,000	6,265
Repairs and Maintenance.				
Government Embankments in the Orissa Circle ...	1,25,000	.....	.....	.....
Ditto ditto South-Western Circle	2,25,000	.....	.....	.....
Government Embankments in other Circles ...	.....	.....	.....	.....
Midnapore Tuccavee Embankments under contract	35,000	35,000	35,000	2,58,913
Gunduck ditto ditto ...	45,000	40,000	40,000	40,861
Reserve	50,000	.....	12,000	.....
Total Maintenance ...	4,80,000	75,000	87,000	2,99,774
Establishment	1,66,000	17,000	22,310	17,265
Tools and plant	19,000	4,120	10,690	(—) 292
Suspense accounts	.....	.....	.....	(—) 2,229
Total Agricultural Works ...	8,17,000	1,00,120	1,32,000	3,20,783
Total Provincial ...	17,00,800	9,27,000	9,27,000	10,62,954
LOCAL.				
Agricultural Works.				
Works for which neither Capital nor Revenue Accounts are kept	.....	.....	400	138
GRAND TOTAL ...	17,00,800	15,81,800	14,58,400	16,04,686

Capital Expenditure on Public Works not charged against Revenue.

48.—IRRIGATION WORKS.

	Budget estimate, 1887-88.	Revised estimate, 1886-87.	Budget estimate, 1886-87.	Actuals, 1885-86.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION.				
DIRECT CHARGES.				
Orissa Canals.				
Works	5,20,000	4,15,000	4,80,000	3,72 078
Establishment	95,000	98,000	1,10,400	69,151
Tools and plant	35,000	35,000	49,600	33,482
Suspense accounts	... ..	.....	.....	(—) 5,985
Total ...	6,50,000	5,48,000	6,40,000	4,68,726
Less receipts on Capital Account ...	.....	.....	.....	1,002
Net Total ...	6,50,000	5,48,000	6,40,000	4,67,724
Midnapore Canal.				
Works	10,000	10,000	.....	2,739
Establishment	2,300	2,000	.....	242
Tools and plant	.....	.....	.30,000	2,051
Suspense accounts	(—) 300	.....	.....	5,143
Total ...	12,000	12,000	30,000	10,175
Less receipts on Capital Account ...	.....	.....	....	113
Net Total ...	12,000	12,000	30,000	10,062
Sone Canals.				
Works	1,30,000	1,40,000	1,40,000	1,16,001
Establishment	29,900	32,200	32,200	24,689
Tools and plant	5,100	17,800	27,800	25,526
Suspense accounts	.....	.....	.....	(—) 5,361
Total ...	1,65,000	1,90,000	2,00,000	1,60,855
Less receipts on Capital Account. ...	.....	.....	.....	154
Net Total ...	1,65,000	1,90,000	2,00,000	1,60,701
GRAND TOTAL ...	8,27,000	7,50,000	8,70,000	6,38,487

8. As the Minor Irrigation Works under the head 43—Minor Works and Navigation, hitherto classed as Imperial, have been provincialized from the commencement of the year 1887-88, the estimated receipts and charges for 1887-88, shown in the preliminary issue of the budget estimate under Imperial, have been transferred to Provincial.

9. In accordance with paragraph 9 of the orders of the Government of India, details of the charges for establishment for 1887-88, compared with the revised estimate for 1886-87, have been shown in Part IV of the budget estimate of Major Irrigation Works. It will be observed that the total estimated cost of the Irrigation Branch Establishment for 1887-88, inclusive of the Special Revenue Establishment, is Rs. 13,56,855, while the provision in the budget estimate is Rs. 12,74,900 only. The difference of Rs. 81,955, it is expected, will be covered by charges against works for which no provision has been made in the budget estimates, such as the maintenance of tuccavee embankments not under contract and the Rajapore drainage scheme, for which an estimate, amounting to Rs. 12,74,863, has been sanctioned by the Government of India in letter No. 190*I.*, dated 20th November 1886, and which will be carried out from funds that will in the first instance be advanced by Government, but afterwards recovered from the persons receiving benefit under Act No. VI (B.C.) of 1880, and similar works.

10. Compared with the revised estimate for 1886-87, the estimated cost of establishment chargeable to Major and Minor Irrigation Works during 1887-88 shows an increase of Rs. 3,36,614. This is chiefly due to the change in the arrangement for dividing the charges for Engineering establishment between the Roads and Buildings Branch and the Irrigation Branch of the Department.

This is clearly explained in the subjoined extract (paragraphs 8 and 9) of the Resolution No. 1312A., dated the 29th of April 1887, on the Civil Works Budget Estimates :—

"8. Under the head of Establishment a fresh departure has been made in the manner of distributing the charges for the Public Works establishments of the Province. It has hitherto been the custom to provide the cost of the entire Public Works establishments employed, both in the General and Irrigation Branches, in the Provincial Civil Works Budget, and to charge the Irrigation Branch only with a sum calculated at 23 per cent. on the actual outlay incurred in that Branch. This arrangement has now come to an end, and the Budget of each Branch provides for the cost of the establishments to be employed on its work. Accordingly Part III of the Provincial Civil Works Budget provides the cost of Public Works establishments employed on Civil Works other than Irrigation, together with a share of the cost of the Secretariat and Accounts establishments, the charges for which have, for the present, been equally divided between the General and Irrigation Branches. Under this arrangement the estimate for the establishments of the General Branch amounts to Rs. 9,70,482, and after debiting the Imperial and Local Funds works at the sanctioned rate, the balance (Rs. 8,56,432) is charged to Provincial Civil Works. This amount includes a sum of Rs. 1,19,340 provided for the salaries, &c., of Inspectors of Local Works in Bengal, who have been appointed in accordance with the Local Self-Government Act. Measures are now being taken to relieve the Civil Works Budget of a further portion of the expenditure incurred in the Secretariat by debiting to Railways a sum representing the expenditure incurred on account of that Branch, and the necessary adjustment in this respect will be made in the revised estimate."

"9. The total estimated cost of the Public Works establishments employed in Bengal amounts to Rs. 23,27,337, and deducting the share debitable to the General Branch, the charge to Irrigation amounts to Rs. 13,56,855. Although the Bengal Government was relieved of 20 Engineers during 1886-87, the total charge for establishments in the present year as entered in the budgets is only Rs. 5,000 less than the estimated amount for that year.

"The causes of this are noted below :—

(*a*) The introduction of the Local Self-Government Act has caused the reversion to the Public Works Department of five senior officers, who held appointments under the Cess Act as Divisional Superintendents of Works. The cost of these officers is now included in the charge for Inspectors of Local Works appointed under the Local Self-Government Act.

(*b*) Several of the officers transferred were already temporarily employed elsewhere, and their transfer therefore caused no immediate saving.

"The establishment employed in Bengal is still in excess of the requirements of the province, and a further saving can only be effected by transferring the surplus men elsewhere. The matter is under consideration."

11. The Government of India, in paragraph 11 of the budget orders, has authorised expenditure to the extent provided in the final issues and shown in detail in the foregoing statements, subject to the condition of a strict adherence to the rules in force in regard to the financial regularity of departmental work. It is hoped that this condition will be carefully observed by all concerned.

Ordered that a copy of this Resolution, together with thirty-five copies of the budget estimates (Final Issue), be forwarded to the Government of India for information.

Ordered also that copies of this Resolution and of the orders of the Government of India, together with the budget estimates, be forwarded to the Financial Department of this Government and the Accountant-General, Bengal, for information; also to the Superintending Engineers of the Orissa, South-Western and Sone Circles, and the Examiner of Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

C. W. I. HARRISON, *Lieut.-Col.*, R.E.,
Offg. Secretary. to the Govt. of Bengal,
P. W. Dept.

W. J.—Reg. No. 1839C—17—11-5-87.

1887.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

Irrigation Accounts.

Nos. 702 *I.A.*

Dated 29th April 1887.

BENGAL Government Resolution on the Budget Estimates of the Irrigation Branch for 1887-88.

391

FINAL ISSUE.

40—SUBSIDIZED RAILWAYS LAND.

BUDGET ESTIMATE

OF LAND CHARGES

FOR THE

TARKESSUR RAILWAY,

1887-88.

(PROVINCIAL.)

Beng. Sect. Press—Reg. No. 17948J—100—1-4-87.

TARKESSUR RAILWAY LAND.

Abstract of Budget Estimate (Capital) for the year 1887-88.

Main and Sub-heads of Accounts.	Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses... { Survey expenses ... Plant ... ... Establishment, including salaries ... Allowances and contingencies ...	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
II.—Land	.....	4,000	.....	1,34,275	1,38,275	
III.—Construction of line ... { Earthwork ... ... Bridgework... ... Tunnels ... .. Level-crossing, huts, lodges, &c. ... Gradients and mile-posts, &c.... ... Fencing ... ... Electric telegraph ...	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IV.—Ballast and permanent-way ... { Ballast ... ... Permanent-way ...	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
V.—Stations and buildings... { Stations and offices... Workshops and store buildings ... ... Staff quarters ... Station machinery ...	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
Total Construction Accounts ...	.....	4,000	.....	1,34,275	1,38,275	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon Station and office furniture ...	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
VII.—Steam Ferries	.....	.....	.....	.....	.....	
VIII.—Rolling-stock ... { Locomotive ... ... Carriage and wagon	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IX.—Establishment	.....	.....	.....	.....	.....	
Total Final Heads ...	.....	4,000	.....	1,34,275	1,38,275	
Suspense Account	.....	.....	.....	.....	.....	
	.....	4,000	.....	1,34,275	1,38,275	
Deduct— Receipts on capital account	.....	.....	.....	.....	.....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...	.....	.....	.....	.....	.....	
Net Indian Outlay ...	48,000	4,000	.....	1,34,275	1,38,275	

No. 233 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 12, 1887.

TARKESSUR RAILWAY.

LAND.

Revised Estimate, 1886-87.

Read again—

Public Works Department Resolution No. 293 A.—R., dated 24th March 1886.

Read also—

Letter No. 255 R.—A., dated 31st January 1887, from the Government of Bengal.

RESOLUTION.—On the representation of the Board of Revenue an assignment of Rs. 4,000 was made in 1886-87 to complete all payments for land during the year.

2. The Revised Estimate is prepared for this amount, and is accepted by the Government of India.

3. It is expected that all payments for land for the Tarkessur Railway will be completed during the current financial year, and consequently no provision is made for expenditure during 1887-88.

4. The final issue of this estimate should be prepared for the amount now passed, and submitted so as to reach the Government of India not later than the 1st May next.

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimate may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. G. BEGBIE, *Major, R.E.,*

Offg. Deputy Secy. to the Govt. of India.

Government of India Central Printing Office—No. 502 A. G., P. W. D.—15-3-87.—140.

394

FINAL ISSUE.

41.—MISCELLANEOUS RAILWAY EXPENDITURE.

BUDGET ESTIMATE

OF THE

SHARE OF BENGAL PUBLIC WORKS SECRETARIAT ESTABLISHMENT CHARGES DEBITABLE TO PROVINCIAL RAILWAYS,

1887-88.

(PROVINCIAL).

E. D'S.—Reg. No. 3034J—100—25-1-87.

RAILWAY ADMINISTRATIVE CHARGES.

Abstract Budget Estimate for 1887-88.

	Budget grant, 1886-87.	Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Share of Secretariat establishment.	60,000	57,000	.....	2,24,358	2,81,358	

No. 235 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 12, 1887.

Share of Bengal Public Works Secretariat Establishment charges debitable to Provincial Railways.

Read again—

Public Works Department Resolution No. 289 A.—R., dated 24th March 1886.

Read also—

Letter No. 257 R.—A., dated 31st January 1887, from the Government of Bengal.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—In Budget Orders a sum of Rs. 60,000 was assigned to meet the share of the Bengal Public Works Secretariat Establishment charges debitable to the Provincial State Railways in Bengal.

2. During the course of the year this allotment was reduced to Rs. 59,700. The Revised Estimate is submitted for Rs. 57,000, and is accepted by the Government of India for this amount.

BUDGET ESTIMATE, 1887-88.

3. No provision is made in the Budget Estimate for 1887-88. These charges will in future be shown as a charge on account of Provincial Public Works Establishment.

4. The final issue of these estimates should be prepared for the amounts now passed and submitted so as to reach the Government of India not later than the 1st May next.

ORDER.—Ordered, that a copy be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. G. REGBIE, *Major, R.E.,*

Offg. Depy. Secy. to the Govt. of India.

Govt. of India Central Printing Office—No. 497 A. G., P. W. D.—15-3-87—140.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

PROVINCIAL CIVIL WORKS

IN

BENGAL

FOR THE YEAR

1887-88.

CALCUTTA,
The 29th April 1887.

C. W. I. HARRISON, LT.-COL., R.E.,
Offg. Secy. to the Govt. of Bengal,
Public Works Dept.

CONTENTS.

	Page.
Budget Estimate of Revenue from Public Works under Provincial Civil Works ...	2
Ditto ditto Expenditure ditto	3
Detail of Budget Estimate of Expenditure—	
Part I.—Detail of Estimate for Original Works	4—9
„ II.— Ditto for Repairs	10—59
„ III.— Ditto for Establishment	60—67
„ IV.— Ditto for Tools and Plant	68
„ VI.— Ditto for Stock and Suspense	69
Appendices to above—	
Appendix A.—Distribution of the grant by Departments	73
„ B.—List of (class C) works omitted from the Budget Estimate for 1887-88, but on which expenditure may be incurred if funds can be made available during the current year	74—85
„ C.—Distribution of the provision for Establishment	86—88
„ D.—Estimated Account of Total Receipts and Total Expenditure of the Province for the years 1886-87 and 1887-88	89—91
„ E.—Statements showing the percentage which the charges for establishment bear to the expenditure on works and repairs in connection with General and Irrigation Public Works	92—95
„ F.—Statement showing distribution of grants proposed for outlay on original works and repairs (Provincial) during 1887-88, compared with expenditure of the four previous years	96—97

REVENUE.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF REVENUE UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88.

BUDGET ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL CIVIL WORKS OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

	BUDGET ESTIMATE, 1887-88.	BUDGET ESTIMATE, 1886-87.	REVISED ESTIMATE, 1886-87.
	Rs.	Rs.	Rs.
Rent of quarters for officers, the returns from which are expected to yield interest on the cost of construction	.....	.....	.....
Rent of buildings, the returns from which are not expected to yield interest on the cost of construction	38,000	1,00,000	38,000
Casual rent of buildings	5,000	4,000	5,000
Sales of buildings	10,500	3,000	10,500
„ of tools and plant	4,500	5,000	4,500
„ of produce	3,400	3,000	3,400
„ of old materials	13,200	13,000	13,200
Value of materials received from old buildings	6,000	6,900	6,000
Unclaimed deposits	200	100	200
Fines, refunds, and miscellaneous	47,800	(a) 60,000	22,800
Rents from Strand bank	46,400	(a) 45,000	46,400
Total Revenue to be realized in Public Works Department under Provincial Civil Works	1,75,000	(a) 2,40,000	(b) 1,50,000

(a) Includes profits arising out of sale of Akra bricks and arrears of Strand Bank rent.
(b) This is based on the average normal receipts of previous four years, excluding profits from Seebpore Workshops.

400

CHARGES.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF EXPENDITURE ON PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1887 TO 31ST MARCH 1888.

	Reference to Detailed Estimate.	Budget Estimate, 1887-88.	Budget Estimate, 1886-87.	Revised Estimate, 1886-87.
ORIGINAL WORKS.	Pages.	Rs.	Rs.	Rs.
Civil Buildings	4—7	5,75,648	3,06,600	7,71,100
Communications	8—9	41,900	98,300	1,10,100
Miscellaneous Public Improvements ...	8—9	31,400	95,100	1,27,800
		6,48,948	5,00,000	10,09,000
REPAIRS.				
Civil Buildings	10—35	4,90,000	4,00,000	4,34,400
Communications	36—51	6,86,000	9,00,000	8,58,600
Miscellaneous Public Improvements ...	52	46,000	50,000	50,000
		12,22,000	13,50,000	13,43,000
TOTAL WORKS AND REPAIRS.				
Civil Buildings		10,65,648	7,06,600	12,05,500
Communications		*7,27,900	9,98,300	9,68,700
Miscellaneous Public Improvements ...		77,400	1,45,100	1,77,800
		18,70,948	18,50,000	23,52,000
Establishment	60—67	8,56,432	13,13,560	10,67,000
Tools and Plant	68	36,620	36,440	51,000
Stock and Suspense	69	.....	.....	—1,50,000
GRAND TOTAL ...		27,64,000	32,00,000	33,20,000

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL FUNDS AND CONTRIBUTIONS AS DETAILED WITHIN.

	1887-88.						Budget Estimate, 1886-87.	Revised Estimate, 1886-87.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
PROVISION FROM PROVINCIAL FUNDS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ...	6,48,948	12,22,000	8,56,432	36,620	.....	27,64,000	32,00,000	32,73,030
In England ...	.....	.....	.....	.....	.....	.....	.....	46,970
Total as above ...	6,48,948	12,22,000	8,56,432	36,620	.....	27,64,000	32,00,000	33,20,000
PROVISION FROM CONTRIBUTIONS—								
In India ...	39,078	.....	.....	.....	.....	39,078	1,03,000	1,03,817
GRAND TOTAL ...	6,88,026	12,22,000	8,56,432	36,620	.....	28,03,078	33,03,000	34,23,817

* In addition to this expenditure from Provincial Funds, a sum of Rs. 41,37,000 has been estimated from Incorporated Local Funds for expenditure on district roads in Bengal during 1887-88.

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasuries and Record-rooms.	Dacca ...	Mymensingh...	1	Iron record-racks for the Collector's record-room
			2	Fittings for the new Judge's Court-house ...
		Furreedpore ...	3	A new court-house for the Judge and his subordinates ... ...
			4	Fittings for ditto ditto ...
	Rajshahye ...	Pubna ...	5	Ditto ditto ditto ...
	Burdwan ...	Burdwan ...	6	Four iron record-racks in the Collectorate ...
	Patna ...	Arrah ...	7	Treble Munsif's Court-house ... ...
		Motiharee ...	8	Value of a Railway building taken over for a double munsifi ... ...
			9	Additions and alterations to the above building to convert it into a double Munsifi ... ...
	Presidency ...	Jessore ...	10	Additional works to complete the new Collectorate
			11	Iron record-racks for the Judge's Court ...
		Khoolna ...	12	New Collectorate with fittings and out-offices ...
			13	New law courts ... ...
	Chittagong ...	Chittagong ...	14	Revenue and Judicial Courts and offices ...
Circuit-house ...	Presidency ...	Khoolna ...	15	Circuit-house with out-offices ... ...
Excise ...	Patna ...	Mozufferpore...	16	Distillery buildings ... ...
High Court ...	Calcutta ...	Calcutta ...	17	Putting balconies to all the windows in the west face of the west wing of the High Court building ... ...
Small Cause Court.	Calcutta ...	Calcutta ...	18	Latrine for the Small Cause Court ... ...
District (Sub-divisional) Court Buildings.	Chittagong ...	Brahmunberiah	19	Sub-divisional Court-house and Munsifi ...
	Burdwan ...	Jehanabad ...	20	Ditto residence with out-offices ...
		Cutwa ...	21	Ditto Court-house ... ...
	.....	.....	22	Minor works (other buildings) ... ...
				Carried over ...

I.

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88.

Amount of Estimate.	Outlay.		Grant, 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	7,000		1	The additions to the Collectorate are almost completed, and the racks are required for the old rooms to be vacated.
5,234	.....	2,500	2,700		2	Estimate sanctioned in Bengal Government, Public Works Department's, No. 720B of 28th April 1887.
1,53,044	1,14,613	37,431	1,000		3	Estimate sanctioned in Bengal Government, Public Works Department's No. 641B of 26th February 1883.
.....	.....	1,000	2,500		4	Estimate returned for revision.
5,385	.....	4,385	1,000		5	Estimate amounting to Rs. 4,931 sanctioned in Bengal Government, Public Works Department, No. 149B of 20th January 1887, and estimate amounting to Rs. 454 sanctioned by Superintending Engineer, Eastern Circle, on 7th March 1887.
.....	.....	.....	3,700		6	Estimate not received.
23,368	.....	.....	20,000		7	Estimate sanctioned in Bengal Government, Public Works Department's No. 690B of 22nd April 1887.
5,936	.....	.....	5,936		8	Valuation statement received.
.....	.....	3,500	1,564		9	Estimate called for.
13,755	.....	305	13,400		10	Estimate sanctioned in Bengal Government, Public Works Department's No. 878B of 10th May 1886.
3,603	.....	.....	3,600		11	Estimate sanctioned by Superintending Engineer, Eastern Circle, on 24th January 1887.
2,09,989	.....	36,000	1,73,048		12	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 138T—B of 27th May 1886.
.....	.....	.....	60,000		13	Amended plans are under preparation in the Chief Engineer's office.
.....	.....	.....	56,000	3,51,448	14	Plans are being prepared in the Chief Engineer's office.
23,670	.....	5,000	17,000	17,000	15	Revised Estimate sanctioned.
24,307	.....	22,000	2,300	2,300	16	Estimate sanctioned in Bengal Government, Public Works Department's No. 507T—B of 2nd November 1886.
11,800	.....	.....	11,800	11,800	17	Estimate sanctioned in Bengal Government, Public Works Department's No. 701B of 25th April 1887.
7,986	.....	.....	6,500	6,500	18	Estimate sanctioned in Bengal Government, Public Works Department, No. 2681B of 5th October 1883.
.....	.....	12,000	13,000		19	Estimate under preparation according to plans approved by Government.
.....	.....	.....	6,000		20	A special plan and estimate have been prepaped to suit a native officer, and are now under consideration.
10,151	3,282	4,700	2,100	21,100	21	Estimate sanctioned in Bengal Government, Public Works Department's No. 287T—B of 31st January 1884.
.....	.....	.....	44,800	44,800	22	
.....	.....	.....	.....	4,54,948		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Central Jails ...	Dacca ...	Dacca ...	23	Converting the district jail into a central jail ...
			24	Double-storied barrack to accommodate 50 warders with five separate rooms for the head-warder ...
	Patna ...	Buxar ...	25	Upper story to the weaving shed in the central jail ... ...
Lock-ups ...	Dacca ...	Bhola ...	26	Boundary wall and entrance gate to the lock-up
	Chittagong ...	Cox's Bazar ...	27	A new lock-up ... ...
	.....	.....	28	Minor works (Jails) ... ...
Police ...	.....	.....	29	Minor works (Police) ... ...
Government Colleges and Schools.	Calcutta ...	Calcutta ...	30	Additions and alterations to the Laboratory to the Presidency College ... ...
	.....	.....	31	Minor works (Education) ... ...
Hospitals and Dispensaries, &c.	.....	.....	32	Minor works (Medical) ... ...
Customs ...	Calcutta ...	Calcutta ...	33	Adding a new portico with verandah above to the quarters occupied by the Superintendent, Customs Preventive Service ... ...
	Orissa ...	Chandbali ...	34	New residence for the Customs Officer ...
Registration ...	Rajshahye ...	Pubna ...	35	New registration office ... ...
	Patna ...	Bankipore ...	36	Additional room to the Registration Office ...
	Dacca ...	Burrisal ...	37	Additions and alterations to the Registration office
	.....	.....	38	Minor works (Registration) ... ...
Miscellaneous...	.....	.....	39	Reserve for land charges ... ...
				Total Civil Buildings ... ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Amount of Estimate.	Outlay.		Grant, 1887-88.		Item No.	Remarks.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	.....	4,54,948		
2,45,522	2,29,193	4,500	5,200		23	Revised estimate sanctioned in Government of Bengal, Public Works Department's No. 459T—B of 15th September 1884.
.....	.....	.....	10,000		24	The land is being acquired, and an estimate is under preparation.
21,463	.....	.....	20,000	35,200	25	Estimate sanctioned.
4,124	.....	2,550	1,500		26	Ditto sanctioned by the Superintending Engineer of the late Central Circle on 17th February 1886.
13,213	.....	4,013	9,200	10,700	27	Estimate sanctioned in Bengal Government, Public Works Department's No. 245B of 7th February 1887.
.....	.....	.....	10,000	10,000	28	
.....	.....	.....	4,000	4,000	29	
.....	.....	.....	3,000		30	Estimate called for.
.....	.....	.....	1,000	4,000	31	
.....	.....	.....	1,000	1,000	32	
8,324	.....	6,000	2,300		33	Estimate sanctioned by Superintendent of Works, Calcutta, on 19th January 1887.
7,487	.....	4,000	3,500	5,800	34	Estimate sanctioned by Superintending Engineer, Orissa Circle, on 31st December 1886.
8,435	.....	.....	8,400		35	Estimate sanctioned in Bengal Government, Public Works Department's No. 2505B of 15th September 1883.
3,600	.....	.....	3,600		36	Estimate under preparation.
8,122	.....	.....	5,000	17,000	37	Estimate sanctioned.
.....	.....	.....	3,000	3,000	38	
.....	.....	.....	30,000	30,000	39	
.....	.....	.....	.....	5,75,648		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications.
Metalled and bridged roads.	Patna ...	Grand Trunk Road.	40	Remodelling the Sone causeway ... ...
	Presidency ...	Calcutta and Jessore Road.	41	Demarcating Government lands alongside of the road within the Jessore and Bongong sub-divisions and erecting cast-iron boundary pillars ...
		Khoolna ...	42	Constructing a new road and improving the existing roads ... ...
	Burdwan ...	Grand Trunk Road and Raneegunge-Midnapore Road.	43	Surveying and demarcating the boundaries of Government lands alongside the roads ...
Raised, bridged, and unmetalled roads.	Chota Nagpore	Purulia to Ranchee.	44	Providing and consolidating metal on the gravelled portion from 13th to 29th mile of the road ... ...
		Girdhi and Doomri Road.	45	Widening the road ... ...
Accommodation for travellers.	Patna ...	Durbhunga ...	46	Constructing a dâk bungalow ... ...
	.....	.....	47	Minor works (communications) ... ...
				Total Communications ...
				Mis. Pub. Improvements.
Water-supply	Bhágalpur ...	Bhágalpur ...	48	Water-supply works ... ...
Harbours and Navigation.	Orissa ...	False Point ...	49	Restoration of the Port buildings ... ...
			50	Constructing temporary buildings ... ...
		Chandbali ...	51	Renewing the revetment of the Strand Road ...
Lighthouses ...	Orissa ...	Shortt's Island	52	Constructing a lighthouse ... ...
	.....	.....	53	Minor works (Mis. Pub. Impts.) ... ...
				Total Miscellaneous Public Improvements ...
				Deduct amount of contributions ... ...
				Balance chargeable to Provincial Services ...

ABSTRACT OF THE GRANT

Civil Buildings ...	...
Communications ...	...
Mis. Pub. Improvements	...
Total	...

I—*concluded.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*concluded.*

Amount of Estimate.	Outlay.		Grant, 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
1,21,514	85,870	4,410	3,000		40	Estimate sanctioned in Bengal Government, Public Works Department's No. 3637C of 13th December 1882.
6,006	.....	3,006	3,000		41	Ditto ditto by Superintending Engineer of the late Central Circle on 9th July 1885.
12,202	.....	3,202	9,000		42	Ditto ditto in Bengal Government, Public Works Department's No. 1868MPI of 21st December 1886.
9,952	4,527	3,580	800	15,800	43	Ditto ditto ditto No. 2843C of 6th November 1883, No. 964C of 7th May 1885, and No. 123T—C of 25th May, and No. 1169C of 28th July 1886.
17,467	.....	12,067	5,400		44	Estimate sanctioned in Bengal Government, Public Works Deparment's No. 473T—C of 18th October 1886.
7,470	.....	5,570	1,900	7,300	45	Ditto ditto No. 1643C of 19th November 1886.
7,803	.....	.....	7,800	7,800	46	Estimate sanctioned by Superintending Engineer, Western Circle, on 19th November 1886.
.....	.....	.....	11,000	11,000	47	
.....	.....	.....	.....	41,900		
.....	81,805	68,100	25,000c	25,000	48	Estimate amounting to Rs. 93,479 for head-works sanctioned in Bengal Government, Public Works Department's No. 480M P.I. of 4th March 1886. To be met partly from contributions and partly from Provincial funds.
43,563	6,467	20,096	17,000		49	Estimate sanctioned in Bengal Government, Public Works Department's No. 126M.P.I. of 21st January 1886.
13,911	.....	5,011	8,900		50	Ditto ditto No. 504T—M.P.I. of 1st November 1886.
11,427	2,000	4,927	4,500	30,400	51	Ditto ditto No. 273T—M.P.I. of 30th June 1886.
54,515	4,226	34,586	14,078c	14,078	52	Estimates sanctioned in Bengal Government, Public Works Department's No. 745M.P.I. of 5th April and No. 1360 M.P.I. of 14th August 1886. To be met partly from contributions and partly from Provincial funds.
.....	.....	.....	1,000	1,000	53	
.....	.....	.....	.....	70,478		
.....	.....	.....	.....	39,078		
.....	.....	.....	.....	31,400		

PROVIDED ABOVE.

Provincial Funds.	Contributions.	Total.
Rs.	Rs.	Rs.
5,75,648	.....	5,75,648
41,900	.....	41,900
31,400	39,078	70,478
6,48,948	39,078	6,88,026

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasuries, and Record-rooms.	Calcutta...	Court-houses, Treasuries, and Record-rooms at—						
		Calcutta (Magistrate's Court)	...	5,000		...		1880-81.
		Alipore	...	...		7,500		Partly in 1886-87.
					5,000		7,500	
	Presidency	Kishnaghur	...	2,000		...		1882-83.
		Jessore	...	...		...		1881-82.
		Khoolna ... Permanent ...	...	...		7,000		1880-81.
		Khoolna ... Temporary ...	...	...		...		Built in 1882-83.
		Berhampore	...	1,500		...		1880-81.
					3,500		7,000	
	Burdwan	Burdwan	...	4,600		11,600		882-83 & 1886-87.
		Bankoora	...	...		...		1882-83.
		Soory	...	...		...		1883-84.
		Hooghly	...	10,000		...		1881-82 & 1882-83.
		Howrah	...	2,500		...		1882-83 & 1883-84.
		Midnapore	...	...		7,000		1886-87.
					17,100		18,600	
	Rajshahye	Bauleah	...	...		5,000		1886-87.
		Pubna	...	...		3,400		1886-87.
		Bogra	...	...		2,500		1886-87.
		Julpigoree	...	1,500		...		1883-84.
		Dinagepore	...	3,000		...		1881-82.
		Rungpore	...	2,000		...		1881-82.
		Darjeeling	...	2,500		...		1883-84.
					9,000		10,900	
	Dacca ...	Dacca	...	4,000		2,000		1886-87.
		Furreedpore	...	2,500		1,000		1886-87.
		Burrisal	...	9,300		...		1881-82.
		Mymensingh	...	3,500		...		1883-84.
					19,300		3,000	
	Chittagong	Chittagong	...	6,900		...		1883-84.
		" (Settlement office)	...	...		...		1885-86.
		Noakholly	...	3,600		...		1883-84.
		Comillah	...	5,000		...		1883-84.
		Rangamáti	...	...		...		1885-86.
					15,500		...	
	Patna ...	Bankipore	...	3,000		3,000		Partly in 1886-87.
		" (Collector's residence)	...	...		2,000		1886-87.
		Gya ... Old ...	...	3,000		1,000		Partly in 1886-87.
		Gya ... New ...	...	...		...		Built in 1884-85.
		Durbhunga	...	...		...		Ditto.
		Arrah	...	...		2,600		1886-87.
		Buxar	...	...		...		1885-86.
		Chupra	...	...		...		1883-84.
		Motiharee ... Old ...	...	2,000		400		1881-82.
		Motiharee ... New ...	...	4,000		...		Built in 1882-83.
		Mozufferpore	...	...		2,000		1886-87.
					12,000		11,000	
		Carried over ...	...	...	81,400	...	58,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	81,400	.....	58,000	
Court-houses, Treasuries, and Record-rooms—*concluded.*	Bhágalpur	Court-houses, Treasuries, and Record-rooms at—						
		Monghyr	...	.....		3,000		1886-87.
		Bhágalpur	...	.....		.....		1885-86.
		Doomka	...	2,500		.....		1882-83.
		Purneah	...	.....		3,000		1886-87.
		Maldah	...	.....		.....		1885-86.
					2,500		6,000	
	Chota Nagpore.	Hazáribágh	...	.....		.....		1881-82.
		Ranchee { Old ...	...	3,000		.....		1882-83.
		Ranchee { New ...	...	.....		.....		Built in 1884-85.
		Chybassa ...	...	.....		.....		1881-82.
		Purulia	...	6,000		7,000		1886-87.
					9,000		7,000	
	Orissa ...	Balasore	...	.....		.....		1885-86.
		Cuttack	...	5,325		.....		Partly in 1882-83. & 1883-84.
		Pooree	...	.....		.....		1885-86.
					5,325		.....	
		Ordinary repairs to Court-houses, Treasuries, and Record-rooms, in the—						
		Burdwan Division ...	2,650	...		3,000		
		Presidency „ ...	4,200	...		1,600		
		Rajshahye „ ...	...	...		2,500		
		Dacca „ ...	...	...		2,700		
		Chittagong „ ...	1,700	...		2,500		
		Patna „ ...	950	...		700		
		Bhágalpur „ ...	1,050	...		500		
		Orissa „ ...	825	...		1,200		
		Chota Nagpore „ ...	110	...		800		
		Calcutta	1,000	...		.....		
					12,485		15,500	
Circuit-houses	Presidency	Circuit-houses at—						
		Kishnaghur	...	1,500		.....		1882-83.
		Jessore	...	1,000		.....		1881-82.
		Khoolna	...	...		.....		Temporary building. Built in 1882.
		Berhampore	...	1,000		.....		1881-82.
					3,500		.....	
	Burdwan	Burdwan (now Commissioner's office).	...	2,500		.....		1881-82.
		Bankoora	...	.....		.....		1883-84.
		Soory	...	.....		.....		1883-84.
		Bandel	...	4,000		.....		1881-82.
		Midnapore	...	.....		1,500	1,500	1886-87.
					6,500			
	Rajshahye	Bauleah	...	800		.....		1883-84.
		Bógra	...	...		.....		1885-86.
		Pubna	...	500		.....		1883-84.
		Carried over ...	...	1,300	1,20,710	.....	88,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	1,300	1,20,710	...	88,000	
Circuit-houses —*continued.*	Rajshahye —*concld.*	Circuit-houses at—						
		Julpigoree	...	1,500		...		1881-82.
		Baxa	...	200		...		Built in 1883-84.
		Dinagepore	...	500		...		1883-84.
		Rungpore	...	500		...		1880-81.
		Darjeeling	...	200		...		1882-83.
		Dow Hill (Kurseong) ...	...	400		...		1881-82.
					4,600		...	
	Dacca ...	Furreedpore	...	...		...		1881-82.
		Burrisal	...	1,200		...		1881-82.
		Mymensingh	...	...		...		1883-84.
					1,200		...	
	Chittagong	Chittagong	...	...		...		1885-86.
		Noakholly	...	7,000		...		1882-83.
		Sundeep Island ...	...	1,000		...		1882-83.
		Rangamáti	...	...		...		1885-86.
		Comillah	...	800		...		1882-83.
		Kasalong	...	...		...		Rebuilt in 1882-83.
					8,800		...	
	Patna ...	Durbhunga	...	...		...		Built in 1884-85.
		Arrah	...	...		...		1885-86.
		Chupra	...	...		600		1886-87.
		Motihari	...	1,500		600		1881-82.
		Mozufferpore	...	1,500		...		1883-84.
					3,000		1,200	
	Bhágalpur	Monghyr	...	...		800		1886-87.
		Bhágalpur	...	...		...		1881-82.
		Purneah	...	...		800		1886-87.
		Maldah	...	...		...		1885-86.
		Doomka	...	...		...		Purchased in 1885-86.
					.....		1,600	
	Chota Nagpore.	Hazáribágh	...	...		...		1883-84.
		Purulia	...	2,200		3,000		1886-87.
		Chybassa	...	...		...		1881-82.
		Ranchee	...	...		...		Built in 1884-85.
					2,200		3,000	
	Orissa ...	Balasore	...	...		...		1885-86.
		Cuttack	...	1,325		...		Partly in 1882-83 and 1883-84.
		Pooree	...	1,100		...		1882-83.
		Angul	...	...		...		1885-86.
					2,425		...	
		Carried over ...			1,42,935	...	93,800	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,42,935	...	93,800	
Circuit-houses—*concluded.*		Ordinary repairs to Circuit-houses in the—						
		Burdwan Division ...	200	...		1,100		
		Presidency " ...	...	...		600		
		Rajshahye " ...	...	...		1,900		
		Dacca " ...	300	...		500		
		Chittagong " ...	400	...		1,600		
		Patna " ...	155	...		300		
		Bhágalpur " ..	600	...		100		
		Orissa " ...	510	...		1,000		
		Chota Nagpore " ...	...	...		300		
					2,165		7,400	
Customs Buildings.	Calcutta ..	Customs buildings at—						
		Calcutta	...	...	...	...		Partly in 1881-82 and 1882-83.
	Presidency	Diamond Harbour ...	...	2,000		...		1882-83.
					2,000		...	
	Chittagong	Chittagong	...	1,000		...		1883-84.
					1,000		...	
		Ordinary repairs to Customs buildings in—						
		Calcutta	1,500	...		1,000		
		Presidency Division ...	...	...		200		
		Chittagong	...	...		100		
					1,500		1,300	
Stamps and Stationery.	Calcutta...	Stamp and Stationery Office at Calcutta	...	...		...		1879-80.
					...		...	
		Ordinary repairs to ditto at Calcutta	3,000	...		1,000		
					3,000		1,000	
Excise Buildings.	Calcutta ..	Distilleries at—						
		Mániktala	...	...		...		1882-83.
		Kidderpore	...	...		...		1881-82.
					...		...	
	Presidency	Berhampore	...	...		...		1881-82.
		Mohangunge	...	300		...		1881-82.
					300		...	
	Burdwan	Hooghly	...	...		...		1883-84.
		Mohesh	...	...		600		1886-87.
		Sulkea	...	..		200		1886-87.
					...		800	
	Dacca ...	Dacca	...	1,000		...		1882-83.
					1,000			
	Rajshahye	Nowgong (Ganja godown)...	...	...		200		1886-87.
					...		200	
		Carried over ...	...	...	1,53,900	...	1,04,500	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,53,900	...	1,04,500	
Excise Buildings—*concld.*	Patna ...	Distilleries at—						
		Chupra	...				...	1886-87.
	Orissa ..	Cuttack	...	550		...		1883-84.
		Pooree	...	275	825	..		1883-84.
		Ordinary repairs to Excise buildings in the—						
		Burdwan Division .	50	...				
		Presidency " ...	...	...		100		
		Rajshahye " ...	..	...				
		Dacca " ...	...	...		200		
		Patna " ...	...	...				
		Orissa " ...	..	...		200		
		Calcutta " ...	500	...	550	500	1,000	
Residence for Local Government.	Calcutta...	Lieutenant-Governor's residence at Alipore	6,000					1883-84.
		Bodyguard's stables at ditto ...	500	.		18,500		1882-83.
		Maintenance of gardens and grounds	4,000	...				
		Repairs to furniture for ditto ...	4,500		15,000	4,500	23,000	Annual grant.
	Rajshahye	Shrubbery buildings with out-offices	3,800	...		2,000		Not stated.
		Repairs to furniture for ditto ...	500	...		500		Annual grant.
		Maintenance of gardens and grounds	1,500	...	5,800	1,500	4,000	Not stated.
Secretariat Offices.	Calcutta...	Writers' Buildings at Calcutta...	12,000		12,000	12,000	12,000	Partially in 1881-82.
	Rajshahye	Thorn Cottage with out-offices...	500	...		300		1882-83.
		Mount Pleasant with ditto ...	500	...		400		1882-83.
		New Secretariat building at Lowlands...	1,000	...	2,000	500	1,200	Built in 1885-86
Board of Revenue Buildings.	Calcutta...	Board of Revenue office at Calcutta	...	3,000	3,000	1,000	1,000	1882-83.
Museums ...	Calcutta	Museum Buildings at Calcutta	1,500	...	1,500	1,500	1,500	1882-83.
Monuments and Antiquities.	Rajshahye	Tomb of Cosma De Koros at Darjeeling	...	...	...			1880-81.
	Patna ...	Soldiers' tombs at Arrah ...	...					1886-87.
	Orissa ...	Monuments at Khoordah ...	...					Brought on books in 1886-87.
		Carried over ...	...	...	1,94,575	.	1,48,200	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	1,94,575	.....	1,48,200	
Monuments and Antiquities—*concld.*		Ordinary repairs to monuments and antiquities in the—						
		Rajshahye Division ..	15	.....		100		
		Patna Division	...	.....		.....		
		Orissa „	165	.....		.....		
					180		100	
High Court Buildings.	Calcutta...	High Court buildings at Calcutta	2,500	.....		.....		Never done.
					2,500		.....	
Small Cause Court Buildings.	Ditto ...	Small Cause Court buildings at—						
		Calcutta	...	.....		4,000		1881-82.
		Sealdah	...	.....		.....		Lately built.
					.....		4,000	
	Presidency	Bongong	...	300		.....		Built in 1882.
		Jhenidah	...	400		.....		Not known.
					700		.....	
	Dacca ...	Dacca	...	.....		.....		Built in 1883-84.
					.....		.....	
	Bhágalpur	Monghyr	...	.....		500		1886-87.
					.....		500	
		Ordinary repairs to Small Cause Court buildings in the—						
		Presidency Division ...	...	.....		400		
		Dacca „ ...	200	.....		300		
		Bhagalpur „ ...	50	.....		.....		
		Calcutta	900	.....		500		
					1,150		1,200	
District (Subdivisional) Court Buildings.	Calcutta...	Sub-divisional buildings at—						
		Barrackpore	...	.....		.....		1885-86.
					.....		.....	
	Presidency	Barripore	...	.....		.....		1884-85.
		Diamond Harbour ...	...	.....		5,000		1886-87.
		Ditto (Moonsif's Court)	...	.....		.....		1886-87.
		Baraset	...	7,000		.....		1880-81.
		Bongong	...	1,300		.....		1882-83.
		Meherpore	...	2,500		.....		1880-81.
		Chooodangah	...	.....		.....		1880-81.
		Kooshtea	...	.....		.....		1880-81.
		Ránaghat	...	2,500		.....		1880-81.
		Narail	...	.....		.....		1882-83.
		Jhenidah	...	.....		.....		1882-83.
		Magoora	...	.....		.....		1881-82.
		Busseorhat	...	.....		.....		1885-86.
		Satkhira	...	.....		.....		1885-86.
		Bagirhat	...	.....		.....		1885-86.
		Jungypore	...	.....		.....		1882-83.
		Lálbág	...	.....		.....		1881-82.
		Kandi (Moonsif's Court) ...	...	.....		.....		1885-86.
					13,300		5,000	
		Carried over ...	...	.....	2,12,405	.....	1,59,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,12,405	...	1,59,000	
District (Sub-divisional) Court Buildings—*contd.*	Burdwan	Sub-divisional buildings at—						
		Oolaberiah	...	...		...		Lately built.
		Cutwa	...	1,500		...		1880-81.
		Culna	...	...		...		1881-82.
		Raneegunge	...	4,000		...		1881-82.
		Jehanabad	...	600		...		1881-82.
		Serampore	...	...		...		1883-84.
		Bishanpore	...	2,500		...		Built in 1881-82.
		Rampore Hât	...	...		...		Do. in 1884-85.
		Contai	...	...		...		1885-86.
		Tumlook	...	...		...		1882-83.
		Garbeta	...	...		...		1885-86.
		Ghatal	...	...		...		1880-81.
					8,600		...	
	Rajshahye	Nattore	...	...		...		1885-86.
		Serajgunj	...	1,000		200		1886-87.
		Nowgong	...	1,000		200		1886-87.
		Nebabganj (Moonsif's Court)	...	...		200		Ditto ditto.
		Kurigram	...	1,000		...		1881-82.
		Nelphamaree	...	1,000		...		Built in 1882-83.
		Gaibandha	...	...		...		1885-86.
		Saidpur	...	400		...		Built in 1881-82.
		Kalimpong	...	2,200		...		Brought on books in 1881-82.
		Siliguri	...	1,500		...		Brought on books in 1882-83.
		Kurseong ... ... / Constantia (Residence) ...	...	1,500		1,300		1886-87.
					9,600		1,900	
	Dacca ...	Moonsheegunge ...	...	...		800		1886-87.
		Maniokgunge	...	...		500		1886-87.
		Jamálpur	...	...		...		1883-84.
		Goalundo	...	...		...		1882-83.
		Madareepore	...	...		500		1886-87.
		Perozepore	...	1,000		...		1881-82.
		Patooakhally	...	...		500		1886-87.
		Bhola	...	1,900		...		1881-82.
		Kishorganj	...	...		...		1883-84.
		Káliganj	...	...		700		1886-87.
		Náráyanganj	...	...		...		Built in 1883-84.
		Atia (Moonsif's Court) ...	...	...		...		Erected in 1883-84.
					2,900		3,000	
	Chittagong	Cox's Bazar	...	...		...		1885-86.
		Brahmunberiah	...	100		...		1881-82.
		Chandpore	...	100		...		Never done.
		Rúma	...	...		...		1885-86.
		Banderban	...	...		...		Built in 1886-87
					200		...	
	Patna ...	Dinapore	...	1,500		...		Brought on books in 1881-82.
		Barh	...	900		...		1880-81.
		Behar	...	850		...		1881-82.
		Sasseram	...	900		1,000		Partly in 1886-87.
		Bhubooah	...	...		700		1886-87.
		Nowáda	...	900		...		1882-83.
		Jehanabad	...	...		1,000		1886-87.
		Aurungabad	...	...		...		1885-86.
		Mudhoobunnee ...	...	900		...		1882-83.
		Tajpore	...	..		...		1882-83.
		Seetamurhnee	...	800		...		1881-82.
		Hajeepore	...	...		800		1886-87.
		Carried over ...	...	6,750	2,33,705	3,500	1,63,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	6,750	2,33,705	3,500	1,63,900	
District (Subdivisional) Court Buildings—*concld*	Patna—*concld.*	Sub-divisional buildings at—						
		Bettiah	...			300		1886-87.
		Aliganj (Sewan) ...	...	1,200		300		1882-83.
		" Moonsiff's Court ...	...	300		...		1883-84.
		Gopálganj	...	...		500		1886-87.
					8,250		4,600	
	Bhágalpur	Begu Serai	...	600		...		1881-82.
		Jamooee	...	600		...		1881-82.
		Soopole	...	600		...		1881-82.
		Muddehpoora	...	300		...		Built in 1883-83.
		Bánka	...	600		...		1881-82.
		Deoghur	...	600		...		1881-82.
		Godda	...	400		...		1882-83.
		Pakour	...	300		...		1882-83.
		Jámtára	...	300		...		1882-83.
		Kissengunge	...	...				1885-86.
		Basantpur (Arrareah) ...	...	...		...		Never done, temporary building.
					4,300		...	
	Chota Nagpore.	Gobindpur	...	5,000		...		1883-84.
		Mokutpur	...	5,000		...		Built in 1880-81. Brought on books in 1882-83.
		Daltonganj	...	...		...		
		Raghunathpur (Moonsiff's Court)	...	500		...		Built in 1880-81. Brought on books in 1883-84.
		Lohardugga	...	...		...		
					10,500		...	
	Orissa ...	Jajpore	...	...		...		1885-86.
		Kendrapara	...	...		...		Partly in 1885-86.
		Bhuddruck	...	...		...		Partly in 1885-86 and partly in 1886-87.
		Jagatsingpur	...	...		...		Never done.
		Khoordah	...	1,896		...		1882-83 & 1883-84.
		Ditto (Settlement Officer's residence)	...	165		...		1883-84.
					2,061		...	
		Ordinary repairs to District Court buildings in the—						
		Burdwan Division ...	2,350	...		3,800		
		Presidency " ...	3,825	...		3,700		
		Rajshahye " ...	1,000	...		1,000		
		Dacca " ...	1,500	...		1,500		
		Chittagong " ...	2,000	...		1,100		
		Patna " ...	325	...		400		
		Bhágalpur " ...	200	...		500		
		Orissa " ...	1,567	...		1,100		
		ChotaNagpore " ...	...	...		500		
		Calcutta	600	...		700		
					13,367		14,300	
Lord Bishop's Palace.	Calcutta...	Lord Bishop's Palace at Calcutta	500	..		800		1883-84.
					500		800	
Churches ...	Ditto ...	Churches at—						
		Calcutta { St. John's ...	...	...		...		1883-84.
		Calcutta { St. Andrew's ...	..	...		4,000		1886-87.
		Calcutta { St. James' ...	...	5,000		...		1882-83.
		Kidderpore (St. Stephen's)	...	...		...		1885-86.
					5,000		4,000	
		Carried over ...	...	...	2,77,683	...	1,87,600	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,77,683	...	1,87,600	
Churches—*concld.*	Presidency.	Churches at –						
		Berhampore	...	500		...		1881-82.
		Jessore	...	...		...		Brought on books in 1883-84.
					500		...	
	Burdwan	Raneegunge	...	...		1,000		1886-87.
		Serampore	...	...		...		1883-84.
		Chinsurah	...	2,000		...		1881-82 & 1882-83.
		Howrah	...	1,000		...		1882-83.
		Soory	...	...		...		1883-84.
		Midnapore	...	...		...		1885-86.
					3,000		1,000	
	Rajshahye	Julpigoree	...	300		...		1881-82.
		Darjeeling	...	...		...		1885-86.
					300		...	
	Dacca ...	Dacca	...	1,500		...		1881-82.
		Burrisal	...	...		2,000		1886-87.
		Mymensingh	..	...		...		1883-84.
					1,500		2,000	
	Chittagong	Chittagong	...	500		...		1883-84.
		Comillah	...	400		...		1883-84.
					900		...	
	Patna ...	Bankipore	...	...		1,000		1886-87.
		Goolzarbagh	...	...		...		1885-86.
		Gya	...	250		...		1882-83.
		Arrah	...	...		400		1886-87.
		Buxar	...	400		...		1883-84.
		Motiharee	...	...		100		1886-87.
		Mozufferpore	...	...		100		1886-87.
					650		1,600	
	Bhágalpur	Monghyr	...	...		400		1886-87.
		Bhágalpur	...	400		...		1881-82.
		Purneah	...	...		400		1886-87.
					400		800	
	Chota Nagpore.	Hazáribágh	...	...		...		Brought on books in 1881-82.
					...		...	
	Orissa ...	Cuttack	...	275		...		1881-82.
		Pooree	...	220		...		1882-83.
					495		...	
		Ordinary repairs to Churches in—						
		Burdwan Division ...	200	...		400		
		Presidency " ...	100	...		200		
		Rajshahye " ...	250	...		500		
		Dacca " ...	...	...		600		
		Chittagong " ...	...	...		100		
		Patna " ...	160	...		200		
		Bhágalpur " ...	100	...		100		
		Orissa " ...	...	...		300		
		ChotaNagpore " ...	...	...		100		
		Calcutta	1,000	...		1,500		
					1,810		4,000	
		Carried over ...	...	...	2,87,238	...	1,97,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	...	2,87,238	...	1,97,000	
Burial-grounds.	Presidency	Cemeteries at –						
		Diamond Harbour ...	...	250		...		1882-83.
		Kishnaghur	...	.....		...		1885-86.
		Coomercolly	...	150		...		1880-81.
		Jessore	...	200		...		1882-83.
		Kooshtea	...	200		...		Brought on books in 1881-82.
		Berhampore ...	...	600		...		1881-82.
		Kooshbagh and Rawshenabagh (Mausoleums) ...	300*	...		300*		
					1,700		300	
	Burdwan	Burdwan	...	...		...		1882-84.
		Raneegunge	...	...		300		1886-87.
		Bankoora	...	...		...		1882-83.
		Soory	...	...		...		1883-84.
		Howrah (old)	...	200		...		1882-83.
		„ (Bantra) ...	...	...		...		1881-82.
		Serampore	...	...		...		1883-84.
		Chinsurah	...	...		700		1886-87.
		Midnapore	...	...		...		1885-86.
		Khájri	...	...		...		1878-79.
					200		1,000	
	Rajshahye	Bogra	...	...		100		1886-87.
		Bauleah	...	100		...		1883-84.
		Pubna	...	...		100		1886-87.
		Dinagepore	...	...		...		1883-84.
		Rungpore	...	100		...		1881-82.
		Baxa	...	..		...		Not known.
		Darjeeling	...	750		...		1882-83.
		Kurseong	...	150		...		1882-83.
		Bisserbatty	...	100		...		1882-83.
		Julpigoree	...	..		...		Not known.
					1,200		200	
	Dacca ...	Dacca	...	...		300		1886-87.
		Furreedpore	...	...		100		1886-87.
		Burrisal	...	...		...		1885-86.
		Mymensingh	...	...		...		1883-84.
		Jamálpur	...	...		100		1886-87.
					.....		500	
	Chittagong	Chittagong	...	400		...		1883-84.
		Noakholly	...	.....		...		1882-83.
		Comillah	...	.....		...		1882-83.
					400		...	
		Carried over ...	...	...	2,90,738	...	1,99,000	

* Annual grant made to Civil Officers.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,90,738	...	1,99,000	
Burial-grounds—*concluded.*	Patna ...	Cemeteries at—						
		Bankipore	...	...		...		1885-86.
		Barh	...	...		...		1885-86.
		Patna	...	...		...		1885-86.
		Sasseeram	...	...		...		1881-82.
		Gya	...	...		...		1881-82.
		Sherghotty	...	...		...		1882-83.
		Durbhunga	...	...		...		Brought on books in 1882-83.
		Arrah	...	...		100		1886-87.
		Buxar	...	300		...		1883-84.
		Motiharee	..	...		100		1886 87.
		Segowlie	...	...		...		1886-87.
		Chupra	...	200		...		1883 84.
		Mozufferpore	...	...		100		1886-87.
					500		300	
	Bhágalpur	Bhágalpur	...	...		...		1885-86.
		„ (for 3rd Buffs) ...	...	...		...		1885-86.
		Monghyr (new and old) ...	...	...		200		1886-87.
		Jamálpur	...	50		...		1881-82.
		Rajmehal (new and old) ...	...	100		...		1881-82.
		Sahebgunge	...	...		..		1885-86.
		Purneah (new and old) ...	...	...		...		1885-86.
		Titalyah	...	50		...		1882-83.
		Maldah	...	...		...		1882-83.
		Kissengunge ...	...	...		...		Nil.
					200		200	
	Chota Nagpore.	Hazáribágh	...	250		...		Brought on book in 1881-82.
		Burhee	...	100		...		1883-84.
		Doranda	...	100		...		1883-84.
		Chybassa	...	200		...		1881-82.
					650		...	
	Orissa ...	Balasore	...	...		...		1885-86.
		Cuttack	...	165		...		1876-77.
		Pooree	...	...		...		1882-83.
					165		...	
		Ordinary repairs to Burial-grounds in the—						
		Burdwan Division ...	150	...		400		
		Presidency „ ...	...	...		200		
		Rajshahye „ ...	250	...		600		
		Dacca „ ...	100	...		100		
		Chittagong „ ...	50	...		100		
		Patna „ ...	173	...		200		
		Bhágalpur „ ...	250	...		300		
		Orissa „ ...	182	...		200		
		Chota Nagpore ...	...	...		200		
					1,155		2,300	
Central Jails	Chota Nagpore.	Central Jails at—						
		Hazáribágh. Central Jail ...	...	...		...		1883-84.
		Hazáribágh. European Penitentiary ...	...	...		...		1883-84.
					...		...	
		Carried over ...	...	...	2,93,408	...	2,01,800	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	2,93,408	.....	2,01,800	
Central Jails —*concld.*	Bhágalpur	Central Jails at—						
		Bhágalpur	...	3,000	3,000	.....	.....	1881-82.
	Burdwan	Midnapore	...	.....	.....	.....	.....	1884-85.
	Rajshahye	Bauleah	...	.....	.....	2,700	2,700	1881-82 & partly in 1886-87.
	Dacca ...	Dacca	...	2,000	2,000	2,000	2,000	1886-87 partly.
	Patna ...	Buxar	...	.....	.....	.....	.....	1885-86.
		Ordinary repairs to Central Jails in the—						
		Burdwan Division ...	1,000	.....		2,900		
		Rajshahye „ ...	...	.....		.....		
		Dacca „ ...	...	.....		.....		
		Patna „ ...	700	.....		400		
		Bhágalpur „ ...	...	.....		500		
		Chota Nagpore „ ...	...	.....	1,700	400	4,200	
District Jails	Calcutta...	District Jails at—						
		Calcutta	...	.....		.....		Partly every year.
		Alipore { Jails ...	...	.....		.....		1882-83.
		Alipore { Reformatory School ...	...	.....		.....		1882-83.
		Russa	...	.....	.....	.....	.....	1881-82.
	Presidency	Khoolna	...	.....		.....		Lock-up converted into a district jail in 1883-84.
		Kishnaghur	...	.....		.....		1882-83.
		Jessore	...	.....		.....		1881-82.
		Berhampore	...	.....	.....	5,000	5,000	1880-81.
	Burdwan...	Burdwan	...	4,000		.....		1881-82 & 1882-83.
		Bankoora	...	.....		2,400		1885-86 & 1886 87.
		Soory	...	.....		.....		1883-84.
		Hooghly	...	.....		.....		1881-82 & 1882-83.
		Midnapore	...	2,000	6,000	5,000	7,400	1878-79.
	Rajshahye	Pubna	...	.....		.....		Erected in 1883-84.
		Bogra	...	.....		.....		Ditto ditto.
		Dinagepore	...	2,500		.....		1881-82.
		Rungpore	...	2,500		.....		1881-82.
		Julpigoree	...	1,000		.....		Erected in 1882-83.
		Darjeeling	...	.....	6,000	1,000	1,000	1886-87.
		Carried over ...	...	.....	3,12,108	.....	2,24,100	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	3,12,108	.....	2,24,100	
District Jails —*concluded.*	Dacca ...	District Jails at—						
		Furreedpore	...	3,000		.....		1881-82
		Burrisal	...	.....		.....		1881-82.
		Mymensingh	...	.....		.....		1883-84.
					3,000		.....	
	Chittagong	Chittagong	...	8,000		.....		1883-84.
		Noakholly	...	2,500		.....		1883-84.
		Comillah	...	3,000		.....		18·3-84.
					13,500		.....	
	Patna ...	Meetapore and Bankipore ...	...	.....		.....		1885-86.
		Gya	...	.....		.....		Built in 1884.
		Durbhunga	...	.....		.....		Ditto ditto.
		Arrah	...	.....		1,500		1886-87.
		Motiharee	...	4,000		1,500		Built in 1882-83.
		Chupra	...	1,000		3,000		1886-87 partly.
		Mozufferpore (old and new)	...	.....		1,700		1886-87.
					5,000		7,700	
	Bhágalpur	Bhágalpur	...	1,200		.....		1881-82.
		Monghyr .. .	...	.....		1,5 0		1886-87.
		Purneah	...	.....		1,500		1886-87.
		Maldah	...	.....		.....		1885-86.
					1,200		3,000	
	Chota Nagpore.	Ranchee	...	.....		.....		Built in 1883-84
		Chybassa	...	.....		.....		Ditto ditto.
		Purulia	...	4,000		.....		Ditto ditto.
					4,000		...	
	Orissa ...	Balasore	...	.....		.....		1885-86.
		Cuttack	...	1,425		.....		1883-84.
		Pooree	...	1,100		.....		1882-83.
					2,525		.....	
		Ordinary repairs to District Jails in the—						
		Burdwan Division ...	1,250	.....		2,000		
		Presidency „ ..	1,500	.....		900		
		Rajshahye „ ...	500	.....		2,500		
		Dacca „ ...	750	.....		1,300		
		Chittagong „ ...	...	.....		700		
		Patna „ ...	375	.....		700		
		Bhágalpur „ ...	400	.....		200		
		Orissa „ ...	...	.....		2,000		
		Chota Nagpore „ ...	...	.....		600		
		Calcutta	10,000	.....		10,000		
					14,775		20,900	
		Lock-ups at—						
Lock-ups ...	Calcutta..	Barrackpore	...	.....		.....		1885-86.
					.....		.....	
		Carried over ...	...	.....	3,56,108	.....	2,55,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	3,56,108	.....	2,55,700	
Lock-ups—*continued.*	Presidency	Lock-ups at—						
		Diamond Harbour ...	...	.....		.....		1886-87.
		Dum-Dum	...	.....		.....		1880-81.
		Baraset	...	.....		.....		1882-83.
		Narail	...	400		.....		1882-83.
		Jhenidah	...	.....		.....		1882-83.
		Magoora	...	.....		.....		1882-83.
		Bongong	...	400		.....		1880-81.
		Meherpore	...	.....		500		1886-87.
		Chooadangah	...	.....		.....		1885-86.
		Kooshtea	...	.....		.....		1880-81.
		Ránaghat	...	600		.....		1880-81.
		Busseerhat	...	.....		.....		1885-86.
		Satkhira	...	.....		.....		1885-86.
		Bagirhat	...	.....		.....		1885-86.
		Lálbág	...	.....		.....		1885-86
		Mayadapur	...	.....		.....		1881-82.
		Jungypore	...	500		.....		Built in 1881-82.
					1,900		500	
	Burdwan	Oolaberiah	...	.....		.....		Lately built.
		Cutwa	...	300		.....		1881-82.
		Culna	...	.....		.....		1881-82.
		Raneegunge	...	.....		.....		1881-82.
		Jehanabad	...	250		.....		1881-82.
		Serampore ...	...	.....		.....		1883-84.
		Howrah	...	.....		.....		1883-84.
		Bishanpore	...	.....		500		1886-87.
		Rampore Hát	...	.....		.....		Built in 1886-87.
		Ghatal	...	.....		.....		Never done.
		Contai	...	.....		.....		1885-86.
		Tumlook	...	.....		.....		Not stated.
					550		500	
	Rajshahye	Nattore	...	.....		.....		1885-86.
		Serajgunj	...	.....		.....		1885-86.
		Nelphamaree	...	.....		.....		Built in 1881-82.
		Kurigram	...	.....		.....		1884-85.
		Nowgong	...	.....		200		Erected in 1882-83.
					.....		200	
	Dacca ...	Moonsheegunge ...	...	.....		500		1886-87.
		Manickgunge	...	.....		500		1886-87.
		Goalundo	...	.....		500		1886-87.
		Jamálpur	...	.....		500		1886-87.
		Patooakhally	...	.....		.....		Built in 1882-83.
		Madareepore	...	.....		.....		Do. in 1883-84.
		Perozepore	...	.....		.....		Do. ditto.
					.....		2,000	
	Chittagong	Brahmunberiah	...	500		.....		1881-82.
		Chandpore	...	1,000		.....		Never done. Repaired by Civil Officers.
					1,500		.....	
	Patna ...	Barh	...	.....		.....		1885-86.
		Behar	...	.....		400		1886-87.
		Dinapore	...	.....		300		1886-87.
		Sasseeram	...	.....		.....		1885-86.
		Bhubooah	...	.....		.....		1885-86.
		Aurungabad	...	.....		.....		Built in 1884.
		Carried over ...	...	.....	3,60,058	700	2,58,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	3,60,058	700	2,58,900	
Lock-ups—*concluded.*	Patna—*concluded.*	Lock-ups at—						
		Jehanabad	...	400		.....		1882-83.
		Nowáda	...	.....		.....		Under charge of Civil Department. Built in 1884.
		Seetamurhee	...	200		.....		Built in 1882.
		Hajeepore	...	.....		300		1886-87.
		Mudhoobunnee ...	...	300		.....		1882-83.
		Tajpore	...	.....		.....		1882-83.
		Buxar	...	.....		.....		1885-86.
		Bettiah	...	.....		200		1886-87.
		Sewan	...	300		.....		1883-84.
		Gopálgunge	...	300		.....		Built in 1883-84.
					1,500		1,200	
	Bhágalpur	Muddehpoora	...	.....		.....		1885-86.
		Bánka	...	200		.....		1881-82.
		Jamooee	...	300		.....		1881-82.
		Doomka	...	400		.....		1882-83.
		Godda	...	300		.....		1882-83.
		Pakour	...	.....		.....		1882-83.
		Kissengunge	...	.....		.....		1885-86.
		Basantpur (Arrareah) ...	...	.....		.....		Temporary building.
		Soopole	...	200		.....		Built in 1881-82.
		Begoo Serai	...	200		.....		Ditto ditto.
					1,600		.....	
	Chota Nagpore.	Govindpur	...	.....		.....		1883-84.
		Mokutpore	...	.....		.....		Built in 1881-82.
		Daltonganj	...	.....		.....		Ditto ditto.
					.....		.....	
	Orissa ...	Jajpore	...	.....		.....		1880-81.
		Kendrapára	...	.....		.....		1885-86.
		Bhuddruck	...	.....		.....		1880-81.
		Angul	...	550		.....		1882-83.
		Jagatsingpur	...	.....		.....		Never done.
		Khoordah	...	550		.....		1882-83.
					1,100		.....	
		Ordinary repairs to Lock-ups in the—						
		Burdwan Division ...	600	.....		1,300		
		Presidency " ...	1,615	.....		1,900		
		Rajshahye " ...	400	.....		200		
		Dacca " ...	600	.....		400		
		Chittagong " ...	...	.....		400		
		Patna " ...	325	...		400		
		Bhágalpur " ...	200	.....		500		
		Orissa " ...	331	.....		700		
		Chota Nagpore " ...	...	.....		200		
		Calcutta	100	.....		100		
					4,171		6,100	
Police ...	Calcutta...	Police Buildings at—						
		Calcutta	...	.....		.....		1883-84.
		Sealdah	...	.....		.....		1883-84.
		Barrackpore	...	.....		.....		1885-86.
					.....		.....	
		Carried over ...	...	.....	3,68,429	.....	2,66,200	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	3,68,429	.....	2,66,200	
Police—*contd.*	Presidency	Police Buildings at—						
		Alipore (Police-case Hospital)	...	.....		.....		1885-86.
		Nawabgunge	...	.....		.....		1885-86.
		Canning Town ...	...	.....		1,000		1886-87.
		Káliganj	...	1,100		.....		1883-84.
		Kishnaghur { Police Buildings	...	.....		.....		1883-84.
		Kishnaghur { „ Barracks	...	350		3,000		1880-81.
		Kishnaghur { Kotwali ...	...	.....		.....		Brought on books in 1884-85.
		Goari	...	.....		.....		Do. in 1883-84.
		Ránaghat	...	.....		.....		Do. in 1884-85.
		Kooshtea	...	.....		.....		Ditto ditto.
		Chocadangah	...	.....		.....		Ditto ditto.
		Meherpore	...	.....		.....		Ditto ditto.
		Santipore	...	.....		.....		Ditto ditto.
		Dum-Dum	...	.....		.....		Built in 1884.
		Jessore	...	.....		.....		1885-86.
					1,450		4,000	
	Burdwan	Bood-Bood	...	500		.....		1883-84.
		Burdwan	...	.....		600		1886-87.
		Jehanabad	...	600		.....		1882-83.
		Raneegunge	...	.....		.....		1882-83.
		Bankoora	...	.....		300		1886-87.
		Raipore	...	.....		400		1886-87.
		Khatra	...	.....		.....		1886-87.
		Gangajalgháti ...	...	.....		600		1886-87.
		Bansberiah	...	.....		300		1886-87.
		Chunditollah	...	.....		200		1886-87.
		Baidyabáti	...	.....		700		1886-87.
		Jagatballabpur ...	...	150		.....		1882-83.
		Chinsurah	...	.....		.....		1883-84.
		Serampore	...	250		.....		1882-83.
		Hooghly	...	.....		700		1886-87.
		Howrah	...	1,000		.....		1881-82.
		Kamarpára	...	.....		.....		1882-83.
		Magra	...	500		.....		1882-83.
		Midnapore	...	.....		.....		1885-86.
		„ Town and Sudder stations	...	.....		1,000		1886-87.
					3,000		4,800	
	Rajshahye	Bauleah { Police Buildings	...	.....		400		1886-87.
		Bauleah { Police Office ...	...	.....		.....		Built in 1883-84.
		Serajgunj	...	.....		400		1886-87.
		Bogra	...	.....		200		1886-87.
		Pubna	...	.....		300		1886-87.
		Dinagepore { Police Buildings	...	.....		.....		Built in 1882-83.
		Dinagepore { Kotwali Police	..	.....		.....		1880-81.
		Nisbitgunge	...	.....		.....		1881-82.
		Darjeeling	...	.....		1,500		1886-87.
		Ditto Thana (late European hospital) ...	...	1,200		1,500		1879-80.
		Punkabaree	...	.....		300		1886-87.
		Kurseong	...	.....		1,600		1886-87.
		Nawabgunge	...	.....		.....		Brought on books in 1883.
					1,200		6,200	
		Carried over ...	...	.....	3,74,079	.....	2,81,200	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	3,74,079	.....	2,81,200	
		Police Buildings at—						
Police—*contd.*	Dacca ...	Lálbág	...	3,000		1,000		1880-81.
		Burrisal: Reserve Barrack ...	...	800		.....		Brought on books in 1880-81.
		Burrisal: Police Office ...	...	.....		.....		1886-87.
		Burrisal: Dist. Supdt.'s Office	...	.....		.....		Built in 1885.
		Náráyanganj	...	.....		.....		Rebuilt in 1885-86.
		Mymensingh	...	.....		.....		1881-82.
					3,800		1,000	
	Chittagong	Chittagong	...	3,000		.....		1882-83.
		Noakholly or Soodaram ...	...	.....		.....		1885-86.
		Comillah	...	.....		.....		1881-82.
		Rangamáti	...	1,000		.....		1885-86.
		Demágri	...	2,000		.....		Rebuilt in 1883-84.
		Rúmá	...	.....		.....		1885-86.
					6,000		.....	
	Patna ...	Bankipore	...	1,200		1,000		Partly in 1886-87.
		Peerbahar	...	.....		.....		Ditto.
		Allumgunge	...	.....		.....		Ditto.
		Jhowgunge	...	.....		.....		Built in 1883-84.
		Saseeram	...	.....		300		1886-87.
		Arrah	...	.....		100		1886-87.
		Motiharee	...	.....		100		1886-87.
		Mozufferpore	...	.....		1,100		1886-87.
		Sewan	...	300		.....		Built in 1883-84.
					1,500		2,600	
	Bhágalpur	Bhágalpur: Kotwali Police buildings.	...	.....		.....		Brought on books in 1884-85.
		Bhágalpur: Military buildings occupied by Reserve Police Officers, &c.	...	200		.....		1882-83.
		Bhágalpur: Constables' quarters.	...	300		.....		1881-82.
		Madhupur in Sonthal Pergunnahs.	...	.....		.....		1883-84.
		Monghyr	...	100		.....		1881-82.
		Doomka	...	700		.....		
		Purneah	...	.....		500		Never done. 1886-87.
		Maldah	...	.....		.....		1885-86.
					1,300		500	
	Orissa ...	Soro	...	.....		.....		1885-86.
		Balasore	...	.....		.....		1885-86.
		Báliapál	...	.....		.....		1885-86.
		Jellasore	...	.....		.....		1885-86.
		Basta	...	.....		.....		1885-86.
		Beechargunge	...	.....		.....		1885-86.
		Soonhat	...	.....		.....		1885-86.
		Cuttack (Chowliagunge ...	...	550		.....		1883-84.
		„ (Pooree Ghât) ...	...	.....		.....		Brought on P. W. D. books in 1884-85.
		„ (Monglabag) ...	...	.....		.....		Ditto ditto.
		Pooree	...	550		.....		1882-83.
		Dhámnagar	...	.....		.....		1883-84.
					1,100		.....	
		Carried over ...	...	.....	3,87,779	.....	2,85,300	

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	3,87,779	...	2,85,300	
		Police Buildings at—						
Police—*concld.*	Chota Nagpore.	Raghunáthpur ...	...	...		...		1886-87.
		Gaurándi	...	...		...		1886-87.
		Palamow	...	...		...		1882-83.
		Hazáribágh	...	...		...		1886-87.
		Ditto (out-post) ...	...	...		...		1886-87.
		Burhee	...	...		...		1886-87.
		Bagodar	...	...		...		1886-87.
		Topechánchi	..	...		...		1886-87.
		Govindpur	...	...		...		1886-87.
		Nirsha	...	...		...		1886-87.
		Purulia	...	1,500		...		1880-81.
		Ditto (Municipal out-post)	...	200		...		Brought on books in 1882-83.
		Barákar	...	...		...		1886-87.
		Gurwa (Palamow) ...	...	...		...		Brought on books in 1882-83.
		Lohardugga	...	...		...		Ditto ditto.
		Giridíh	...	...		...		1886-87.
					1,700		...	
		Ordinary repairs to Police Buildings in the—		...				
		Burdwan Division ...	320	...		800		
		Presidency " ...	650	...		200		
		Rajshahye " ...	2,300	...		600		
		Dacca " ...	150	...		900		
		Chittagong " ...	330	...		2,000		
		Patna " ...	215	...		300		
		Bhágalpur " ...	200	...		500		
		Orissa " ...	1,160	...		1,200		
		Chota Nagpore " ...	495	...		1,100		
		Calcutta	1,150	...		400		
					6,970		8,000	
Registration	Burdwan	Registration Offices at—						
		Hooghly	...	...		...		1882-83.
		Burdwan	...	...		...		1883-84.
		Tumlook	...	...		...		Never done.
		Midnapore	...	...		...		1885-86.
					...		...	
	Presidency	Jessore	...	...		...		1883-84.
		Kishnaghur	...	...		...		Not known.
					...		...	
	Rajshahye	Bauleah	...	...		100		1886-87.
		Serajgunj	...	...		100		1886-87.
		Julpigoree	...	...		...		1885-86.
		Dinagepore	...	...		...		1881-82.
		Rungpore	...	...		...		Built in 1882-83.
					...		200	
	Dacca ...	Furreedpore	...	...		600		1886-87.
		Burrisal	...	500		600		1886-87.
		Backergunge	...	...		100		1886-87.
		Bhola	...	200		200		1881-82.
		Bhánga	...	50		...		1883-84.
					750		1,500	
		Carried over ...	...	...	3,97,199	...	2,95,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,97,199	...	2,95,000	
		Registration Offices at—						
Registration—*concld.*	Chittagong	Chittagong	...	400		...		1883-84.
		Noakholly	...	400		...		1882-83.
		Comillah	...	400		...		1883-84.
					1,200		...	
	Patna ...	Chupra	...	300		...		1883-84.
		Mozufferpore	...	...		100		1886-87.
		Arrah	...	300		...		1883-84.
					600		100	
	Chota Nagpore.	Ranchee	...	...		...		1882-83.
		Hazáribágh	...	...		...		Built in 1882-83.
					...		...	
		Ordinary repairs to Registration Offices in the—						
		Burdwan Division ...	100	...		200		
		Presidency „ ...	150	...		100		
		Rajshahye „ ...	300	...		500		
		Dacca „ ...	100	...		100		
		Chittagong „ ...	...	...		200		
		Patna „ ...	50	...		100		
		Chota Nagpore „ ...	...	...		100		
					700		1,300	
Government Colleges and Schools.	Calcutta ..	Sanskrit College and Hindoo School	...	...		4,000		1886-87.
		Presidency College ...	...	3,000		...		1880-81 & 1886-87.
		Bethune School	...	...		...		1885-86.
		Hare School	...	...		...		1882-83.
		Barrackpore School ..	...	...		...		1885-86.
		Calcutta Madrassa College ...	...	...		15,000		1886-87.
		Kidderpore School and Parsonage	...	1,500		...		1886-87.
		Buildings of the Military Orphan Society at Kidderpore ...	...	2,000		5,000		1886-87.
					6,500		24,000	
	Presidency	Baraset School	...	...		...		1882-83.
		Hostel attached to ditto ...	...	...		...		1882-83.
		Kishnaghur College ...	...	...		...		1882-83.
		Jessore School	...	1,550		...		1881-82.
		Berhampore College ...	...	...		...		1882-83.
		Moorshedabad. Nizamut College ...	...	...		...		1881-82.
		Moorshedabad. Ditto School ...	...	1,500		...		1881-82.
		Takee School	...	...		...		Brought on the P. W. D. books in 1886-87.
					3,050		...	
	Burdwan	Shibpore Engineering College ...	...	...		9,000		1886-87.
		Hooghly Branch School ...	...	...		...		1883-84.
		Chinsurah College ...	...	...		...		1881-82 & 1882-83.
		Chinsurah Boarding-house ...	...	...		...		1882-83.
		Uttarpara School	...	...		...		1883-84.
		Howrah „	...	...		...		1883-84.
		Bankoora „	...	2,500		...		1882-83.
		Soory „	...	2,500		...		1883-84.
		Midnapore „	...	...		...		Never done.
					5,000		9,000	
		Carried over ...	...	...	4,14,249	...	3,29,400	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,14,249	...	3,29,400	
Government Colleges and Schools—*continued.*	Rajshahye	Julpigoree School	...	500		...		Built in 1882-83.
		Dinagepore „	...	...		...		1885-86.
		Rungpore „	...	...		...		Built in 1880-81.
		Bauleah — College ...	...	...		...		1886-87.
		Bauleah — New ditto ...	...	...		500		Built in 1883-84.
		Bauleah — Collegiate School ...	...	...		...		1885-86.
		Bauleah — Madrassa College ...	...	...		...		Built in 1883-84.
		Pubna School	...	...		500		1886-87.
		Bogra „	...			200		1886-87.
		Darjeeling School	...	450		...		1881-82.
		„ Bhootia Boarding-school (Fern Dale) ...	...	500		...		Brought on books in 1883-84.
		Old Bhootia school (occupied by the Press)	...	...		...		Never done.
		School for children of Railway *employés* at Dow Hill ...	...	...		600		1886-87.
		Approach road to school ...	...	...		...		1886-87.
		Dormitory building at ditto ...	...	...		...		Built in 1882-83.
					1,450		1,800	
	Dacca ...	Dacca — College	...	3 000		...		1880-81.
		Dacca — Collegiate School ...	...	...		...		1883-84.
		Dacca — Madrassa	...	...		...		Built in 1880-81.
		Burrisal School	...			...		Do. in 1881-82.
		„ Head master's residence	...	500		...		Brought on books in 1882-83.
		„ Vernacular School ...	...	400		...		1881-82.
		Furreedpore School ...	...	..		...		1881-82.
		Bhola „ ...	...	300		...		1881-82.
		Mymensingh „ ...	...	1,500		...		1881-82.
		„ (Hardinge School) ...	...	...		...		1883-84.
					5,700		...	
	Chittagong	Comillah School	...	1,500		...		1882-83.
		Chittagong — Normal School ...	...	...		...		Burnt.
		Chittagong — High „ ..	...	2,000		...		1883-84.
		Chittagong — Madrassa ...	...	3,000		...		1883-84.
		Noakholly School	...	2,000		...		1882-83.
					8,500		...	
	Patna ...	Patna College	...	...		2,000		1886-87.
		Gya School	...	...		...		1881-82.
		Arrah School	...	...		600		1886-87.
		Motiharee „	...	400		200		1881-82.
		Chupra „	...	...		...		Re-constructed in 1884-85.
		Mozufferpore Zillah School ...	...	...		200		1886-87.
		„ Training „ ...	...	...		100		1886-87.
					400		3,100	
	Bhágalpur	Monghyr School	...	...		1,000		1886-87.
		Bhágalpur „	...	1,000		...		1881-82.
		Deoghur „	...	700		...		1882-83.
		Purneah „ ...	...	...		1,000		1886-87.
		„ (Mirza Hussain's Aided School)	...	...				1886-87.
		Maldah School	...	...		...		1885-86.
					1,700		2,000	
		Carried over ...	...	...	4,31,999	...	3,36,300	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,31,999	...	3,36,300	
Government Colleges and Schools—*concluded.*	Chota Nagpore.	Hazáribágh School ...	...	500		...		1880-81.
		Ranchee " ...	...	1,000		...		1882-83.
		Purulia " ...	...	2,500		...		1881-82.
		Chybassa " ...	...	...		...		1885-86.
					4,000		...	
	Orissa ...	Balasore { School	...	...		...		1885-86.
		Balasore { Normal School ...	...	...		...		1885-86.
		Pooree School	...	275		...		1882-83.
		Cuttack { College	...	1,375		...		1883-84.
		Cuttack { Normal School ..	...	1,100		...		1880-81.
		Cuttack { Office of Joint-Inspector	...	...		...		Built in 1882-83.
					2,750		...	
		Ordinary repairs to Government Colleges and Schools in the—						
		Burdwan Division ...	300	...		800		
		Presidency " ...	1,050	...		1,100		
		Rajshahye " ...	2,050	...		700		
		Dacca " ...	1,050	...		2,200		
		Chittagong " ...	...	...		200		
		Patna " ...	160	...		200		
		Bhágalpur " ...	300	...		200		
		Orissa " ..	200	...		1,000		
		Chota Nagpore " ...	110	...		400		
		Calcutta	1,900	...		1,200		
					7,120		8,000	
Hospitals and Dispensaries.	Calcutta...	Medical College Hospital at Calcutta	...	...		...		1883-84.
		Nurses' quarters attached to ditto	...	...		...		Built in 1882-83.
		Eden Hospital, Cacutta ...	...	...		...		Ditto.
		Campbell Hospital and Superintendent's and Apothecary's residences at Sealdah ...	...	...		5,000		1886-87.
		Small-pox Hospital at ditto ...	...	...		...		1882-83.
		Deputy Superintendent's quarters at ditto	...	...		...		1883-84.
		Compound roads of Campbell Hospital at ditto... ...	...	...		...		1883-84.
		General Hospital at Dhallanda...	...	...		9,000		Partly every year.
					...		14,000	
	Presidency	Temporary residence for Civil Medical officer at Khoolna ...	...	...		...		
					...		...	
	Rajshahye	Police Hospital at Darjeeling ...	...	...		100		Built in 1883-84.
		Eden Sanitarium at ditto ...	...	1,000		...		1886-87.
		Dispensary and dead-house at Siliguri	...	...		300		Built in 1883-84.
					1,000		400	
	Bhágalpur	Temporary accommodation for Medical Officers at Doomka ...	...	500		...		1886-87.
					500		...	1882-83.
		Carried over ...	...	...	447,369	...	3,58,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,47,369	...	3,58,700	
Hospitals and Dispensaries —*concld.*	Orissa ...	General Hospital at Cuttack	...	1,100		...		1879-80.
		Pilgrim Hospital at Pooree ...	...	2,200		...		1882-83.
		Ditto at Bhuddruck	...	550		...		1880-81.
					3,850		...	
		Ordinary repairs to Hospitals and Dispensaries in the—						
		Presidency Division ..	150	...		100		
		Rajshahye " ...	...	...		1,800		
		Dacca " ...	...	...		...		
		Bhágalpur " ...	...	...		100		
		Orissa " ...	..	...		1,300		
		Calcutta " ...	10,000	...		2,000		
					10,150		5,300	
Lock-Hospitals.	Calcutta ..	Lock-hospital at Sealdah ...	...	2,000		...		1879-80.
		Lock-hospital at Alipore ...	...	...		3,000		Partially in 1886-87.
		Resident Medical Officer's quarters at ditto	...	...				Ditto.
					2,600		3,000	
		Ordinary repairs to Lock-hospitals	500	...		...		
					500		...	
Medical Colleges and Schools.	Calcutta...	Medical College at Calcutta ...						
		Principal's quarters attached to ditto	...	...		8,000		1886-87.
		Student's ditto ditto ...	...	...		...		1885-86.
		Campbell Medical School at Sealdah	...	...		2,000		1886-87.
		New Lecture Theatre attached to ditto	...	1,500		500		1880-81.
		No. 1 ditto ditto ...	...	...		...		1882-83.
			...	...		...		1882-83.
					1,500		10,500	
	Dacca ...	Medical School at Dacca ...	...	...		700		1886-87.
					..		700	
	Patna ...	Temple Medical School at Bankipore	...	...		..		1883-84.
					...		..	
		Ordinary repairs to Medical Colleges and Schools in—						
		Calcutta	2,000	...		300		
		Patna Division	...	...		100		
		Dacca "	100	...		...		
					2,100		400	
Lunatic Asylums.	Calcutta ..	Lunatic Asylums at—						
		Dhallanda	...	...		...		Partly in 1883-84.
		Bhowanipore (European) ...	...	3,000		...		Partly in 1881-82.
					3,000		...	
		Carried over ...	...	...	4,70,469	...	3,78,600	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,70,469	...	3,78,600	
Lunatic Asylums—*concld.*	Presidency	Lunatic Asylums at— Berhampore	...	...		...		1883-84.
		Mayadapur	...	...		...		1881-82.
					...		...	
	Dacca ...	Dacca	...	...		...		1885-86.
					...		...	
	Patna ...	Bankipore	...	...		1,000		1886-87.
					...		1,000	
	Orissa ...	Cuttack	...	688		...		
					688		...	1883-84.
		Ordinary repairs to Lunatic Asylums in the—						
		Dacca Division ...	300	...		200		
		Patna " ...	55	...		100		
		Chota Nagpore " ...	...	...		...		
		Orissa " ...	...	...		800		
		Calcutta " ...	500	...		1,500		
					855		2,600	
Miscellaneous Buildings.	Calcutta...	Government Workhouse for vagrants in Amherst Street ...	...	2,000		...		1882-83.
		Semaphore Tower at Barrackpore	...	200		...		1880-81.
		" at Paikpara ...	...	100		...		1880-81.
		" at Sookchur ...	...	100		...		1880-81.
		" at Belghurriah	...	100		...		1880-81.
		Buildings and works on the Maidan—						
		Balustrade	...	...		2,000		1886-87.
		Towers, pillars, and monuments	...	...		...		1882-83.
		Maintenance of block at Akra ...	...	2,000		...		1881-82.
		Meteorological observatory at Alipore	...	...		...		1881-82.
					4,500		2,000	
	Presidency	Amir Ally's house at Moorshedabad	...	...		3,000		1880-81.
					...		3,000	
	Burdwan	Botanical Gardens at Shibpore...	..	...		...		1883-84.
		Pucca Ghât at Hooghly ...	...	...		...		1881-82.
		Juggul Addy's Ghat at Serampore	...	...		...		1882-83.
		Flag-staff Ghât at Serampore ...	...	...		..		1882-83.
		Agency Building at Contai ...	...	...		...		Not stated.
					...		...	
		Carried over ...	...	...	4,76,512	...	3,87,200	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,76,512	.....	3,87,200	
Miscellaneous Buildings—*concluded.*	Rajshahye	Curator's quarters and approach road to Botanical Gardens at Darjeeling	...	500		.....		1882-83.
		Conservatory in the Lloyd's Botanical Gardens at ditto.	...	500		.....		1882-83.
		Draftsmen's quarters, No. 11A, (now Dow Hill Schools Hospital) at Dow Hill	...	.....		.....		Not stated.
		Subordinates' quarters (now Dow Hill School Dhobee's house) at ditto	...	.....		.....		Not stated.
		Approach roads at ditto ...	...	.....		.....		Not stated.
		Cantonment buildings at Julpigoree	...	.....		.....		Not stated.
		Manager's office at Joypur in Bogra district	...	.....		.....		Brought on books in 1883-84. Purchased in 1884-85.
					1,000		.....	
	Bhágalpur	Fort bridges (three) at Monghyr	...	.....		300		1886-87.
		Quarter Master Serjeant's Bungalow at Bhágalpur, now occupied by Miss Butter ...	...	200		.....		1882-83.
		Agricultural office (late Post Office) at Bhágalpur ...	...	.....		.....		1885-86.
					200		300	
	Patna ...	Cavalry barracks at Bankipore ..	...	300		.....		1882-83.
		Infantry „ at „	...	600		.....		1882-83.
		Nepal frontier boundary pillars	...	200		100		1882-83 & 1886-87.
		Stud buildings, &c., at Poosah ...	...	500		700		1881-82.
		Model farm-house at Arrah ..	...	.....		200		1886-87.
		Market at Nasreegunge on the Arrah canal	...	.....		.....		1886-87.
		Fort buildings at Buxar ...	...	.....		700		1886-87.
		Stud „ at „ ...	...	.....		.....		1879-80.
					1,600		1,700	
		Ordinary repairs to Miscellaneous Buildings—						
		Rajshahye Division ...	2,600	.....		1,700		
		Burdwan „ ...	150	.....		200		
		Patna „ ...	50	.....		500		
		Bhágalpur „ ...	100	.....		100		
		Calcutta „ ...	1,500	.....		2,000		
					4,400		4,500	
Public Works Buildings.	Calcutta...	Public Works Store-yard at Tolly's Nullah	...	.....		.....		Not known.
		Building No. 3, Church Lane, Calcutta ...	...	.....		.....		Ditto.
					.....		.....	
		Carried ...	...	...	4,83,712	.....	3,93,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88. Ordinary.	Estimate, 1887-88. Quadrennial.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	...	4,83,712	...	3,93,700	
Public Works Buildings—*continued.*	Presidency	Inspection bungalow for the use of Public Works Department Officers at Khoolna ...	...	...		...		Temporary. Built in 1883.
		Executive Engineer's godown at Kishnaghur	...	...		...		1885-86.
		Ditto Ditto at Berhampore	...	...		...		1881-82.
					...		...	
	Burdwan	New Workshop buildings, with roads and paths, &c., at Shibpore	...	...		...		Built in 1879-80.
		Superintendent's quarters and out-offices at ditto ...	...	...		...		1886-87
		Sluices at ditto	...	...		...		Built in 1879-80.
		Overseer's bungalow at Barákar	...	...		200		1886-87.
		Engineer's godown at Burdwan	...	...		...		1881-82.
					...		200	
	Rajshahye	Store-godown at Bauleah ...	...	...		100		Temporary building.
		Ditto at Pubna ...	...	...		...		Ditto.
		Ditto at Bogra ...	...	...		...		Ditto.
		Ditto at Dinagepore ...	...	...		...		1881-82.
		Ditto at Julpigoree ...	..	100		...		Brought on books in 1883-84.
		Ditto at Rungpore ...	...	...		...		1881-82.
		Workshop and godown at Darjeeling, No. 1	...	300		...		Built in 1879-80.
		Ditto ditto, No. 2 ...	...	300		...		Do. in 1880-81.
		Inspection bungalow for the use of Public Works Department Officers at Siliguri	...	...		...		Not stated.
					700		100	
	Dacca ...	Store-godown at Mymensingh ...	...	...		...		Not stated
		Ditto at Dacca ...	...	...		...		
		Ditto at Furreedpore ...	...	...		...		
		Inspection bungalow for the use of Public Works Department Officers at Furreedpore ...	...	...		...		Re-built in 1886-87.
		Ditto ditto at Goalundo	...	...		...		1881-82.
		Ditto ditto at Burrisal	...	...		...		1885-86.
		Godown for river-works at Mymensingh	...	...		...		1883-84.
					...		...	
	Chittagong	Store-godown at Comillah ...	..	...		...		Temporary buildings.
		Ditto at Chittagong ...	...	...		...		
		Ditto at Noakholly ...	...	...		...		
					...		...	
		Carried over ...	...	...	4,84,412	...	3,94,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88.			Estimate, 1886-87.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,84,412	...	3,94,000	
Public Works Buildings—*concluded.*	Patna ...	Store-godown at Bankipore ...	...	500		...		1880-81.
		Ditto at Gya ...	...	300		...		1880-81.
		Ditto at Arrah ...	...	...		...		1884-85.
		Ditto at Buxar ...	..	...		...		1885-86.
		Overseer's bungalow at Mozufferpore	...	...		100		1886-87.
					800		100	
	Bhágalpur	Store-godown at Bhágalpur ...	...	200		...		1881-82.
		Ditto at Purneah ...	...	...		300		1882-83.
					200		300	
	Chota Nagpore.	Ditto at Hazáribágh ...	...	300		...		1880-81.
		Ditto at Giridíh ...	...	...		...		1880-81.
		Ditto at Purulia ...	...	300		...		1880-81.
		Ditto at Ranchee ...	...	200		...		Built in 1883-84.
					800		...	
	Orissa ...	Public Works buildings at Cuttack	...	...		...		Partly in 1882-83.
					...		...	
		Ordinary repairs to Public Works Buildings in the—						
		Burdwan Division ...	50	...		1,200		
		Presidency " ...	300	...		200		
		Rajshahye " ...	700	...		1,900		
		Dacca " ...	950	...		1,400		
		Chittagong " ...	100	...		100		
		Patna " ...	50	...		100		
		Bhágalpur " ...	...	...		100		
		Orissa " ...	110	...		100		
		Chota Nagpur " ...	28	...		300		
		Calcutta	1,500	...		200		
					3,788		5,600	
		Total Civil Buildings { Provincial Funds	...	...	4,90,000	...	4,00,000	
		Total Civil Buildings { Contributions ...	...	...	...	...	...	
		Total ...	...	...	4,90,000	...	4,00,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88.		Estimate, 1886-87.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road* (388½ *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 1,107 *bridges and culverts of an aggregate waterway of* 18,678 *feet*—				
	Calcutta to Palta Ghât (14½ *miles*)—				
	Collecting metal	3,000		5,000	
	Spreading and consolidating ...	2,000		3,000	
	Maintenance	2,000		2,000	
	Bridges and drains	200		200	
	Planting and maintaining trees ...	1,000		1,500	
			8,200		11,700
	Palta Ghât crossing to Pandooah, 17*th mile to* 42*nd mile* (25 *miles*).				
	Collecting metal	12,000		21,500	
	Spreading and consolidating ...	2,860		2,600	
	Maintenance	1,600		1,800	
	Bridges and drains	400		1,000	
	Bungalow (1)	.....		.....	
	Planting and maintaining trees ...	.....		.....	
			16,860		26,900
	Pandooah to Bood-Bood, 42*nd mile to* 96*th mile* (54 *miles*)—				
	Collecting metal ...	25,950		42,000	
	New soling bricks for 81, 82 and 83 miles	4,000		.....	
	Spreading and consolidating ...	3,000		3,000	
	Maintenance	2,000		2,400	
	Bridges and culverts	1,000		200	
	Bungalows (2)	350		100	
	Planting and maintaining trees ...	.....		.....	
			36,300		47,700
	Bood-Bood to Barákar, 96*th mile to* 149*th mile* (53 *miles*).				
	Collecting metal	6,900		18,000	
	Spreading and consolidating ...	2,000		5,600	
	Maintenance	3,400		3,000	
	Bridges and culverts	500		600	
	Bungalows (2)	300		100	
	Barákar bridge, with approaches ...	1,000		1,700	
	Toll-house and out-offices ...	100		100	
	Planting and maintaining trees ...	.....		.....	
			14,200		29,100
	Barákar to Bagodar, 150*th mile to* 215*th mile* (65 *miles*)—				
	Collecting metal	6,000		6,500	
	Spreading and consolidating ...	2,500		3,200	
	Maintenance	2,200		3,200	
	Bridges and culverts	700		900	
	Bungalows and cooly huts ...	800		900	
	Planting and maintaining trees ...	600		600	
			12,800		15,300
	Carried over ...	.....	88,360	.....	1,30,700

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88.		Estimate, 1886-87.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	88,360	.....	1,30,700
Metalled and bridged roads —*continued.*	*Grand Trunk Road, &c.*—concluded.				
	Bagodar to Bhullua Chuttur, 216th mile to 268th mile (53 miles)—				
	Collecting metal	6,000		4,500	
	Spreading and consolidating ...	2,000		2,400	
	Maintenance	2,500		2,400	
	Bridges and drains	500		400	
	Bungalows, &c. (7)	1,000		1,000	
	Planting and maintaining trees ..	500		500	
			12,500		11,200
	Bhullua Chuttur to Baroon-on-Sone, 268th mile to 335th mile (67 miles)—				
	Collecting metal	6,000		8,400	
	Spreading and consolidating ...	2,000		2,800	
	Maintenance	3,500		2,100	
	Bridges and drains	2,500		1,500	
	Bungalows	1,000		750	
	Planting and maintaining trees ...	700		350	
			15,700		15,900
	Sone to Karamnása, 335th mile to 391st mile (56 miles)—				
	Collecting metal	6,000		8,400	
	Spreading and consolidating ...	2,000		2,450	
	Maintenance	2,000		1,400	
	Protective spur, 375th mile, opposite Moteanee Inspection Bungalow ...	1,500		.....	
	Bridges and drains, including Doorgowti Viaduct	3,000		4,500	
	Bungalows	1,500		600	
	Planting and maintaining trees ...	500		350	
	Maintaining the Sone causeway ...	5,000		4,200	
			21,500		21,900
	Old Grand Trunk Road (12¾ miles) with an average width of 36 feet, of which 12 feet are metalled, and with 28 bridges and culverts of an aggregate waterway of 361 feet—				
	Bally Khal to 20th mile-post at Gyretty Ferry (12¾ miles)—				
	Collecting metal	6,000		10,000	
	Spreading and consolidating ...	1,500		1,000	
	Maintenance	800		1,200	
	Bridges and culverts	250		300	
	Planting and maintaining trees ...	.....		.....	
			8,550		12,500
	Carried over ...	.....	1,46,610	.....	1,92,200

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	1,46,610	.....	1,92,200
Metalled and bridged roads —*continued.*	*Patna and Gya Road** (80 *miles*), *with an average width of* 30 *feet, of which* 16 *are metalled, and with* 222 *bridges and culverts of an aggregate waterway of* 8,874 *feet*—				
	1*st mile to Railway crossing,* (1½ *miles*)—				
	Collecting metal	1,200		1,100	
	Spreading and consolidating ...	150		300	
	Maintenance	100		200	
	Bridges and drains	.....		100	
	Bungalows	.....		500	
	Planting and maintaining trees ...	50		100	
			1,500		2,100
	Dinapore to Khagoul Railway Station Road (3½ *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 8 *bridges and culverts of an aggregate waterway of* 334 *feet*—				
	Collecting metal	500		4,000	
	Spreading and consolidating ...	.....		1,000	
	Maintenance	300		500	
	Bridges and drains	200		100	
	Planting and maintaining trees ...	200		200	
			1,200		5,800
	Dinapore and Bankipore metalled road (6½ *miles*), *with an average width of* 42 *feet, of which* 14 *feet are metalled, and with* 24 *bridges and culverts of an aggregate waterway of* 205 *feet*—				
	Collecting metal	6,000		4,400	
	Spreading and consolidating ...	1,000		1,500	
	Maintenance	500		500	
	Bridges and drains	300		500	
	Planting and maintaining trees ...	200		100	
			8,000		7,000
	Lake road at Motihari ( )—				
	Repairs	1,500		400	
			1,500		400
	Midnapore and Raneegunge Road (101 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 259 *bridges and culverts of an aggregate waterway of* 2,045 *feet*—				
	Raneegunge to Damoodur River (3 *miles*)—				
	Collecting metal	900		1,300	
	Spreading and consolidating ...	300		450	
	Maintenance	100		100	
	Bridges and culverts	100		50	
	Planting and maintaining trees ...	.....		.....	
			1,400		1,900
	Carried over ...	.....	1,60,210	.....	2,09,400

* Made over to State Railway and District Road Cess Committees, with the exception of the portion provided for above.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	1,60,210	.....	2,09,400
Metalled and bridged roads —*continued.*	*Midnapore & Raneegunge Road*—concluded.				
	Damoodur to Kurkasole (58 *miles*)—				
	Collecting metal	5,000		6,800	
	Spreading and consolidating ...	1,550		2,700	
	Maintenance	2,000		2,400	
	Bridges and culverts	1,000		500	
	Bungalows (4) ...	400		200	
	Planting and maintaining trees ..	300		200	
			10,250		12,800
	Bishanpore Loop-line (4 *miles*)—				
	Collecting metal	550		500	
	Spreading and consolidating ...	230		200	
	Maintenance	100		200	
	Bridges and culverts	.....		.....	
	Planting and maintaining trees ...	.....		.....	
			880		900
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	4,000		1,500	
	Spreading and consolidating ...	770		1,250	
	Maintenance	440		1,250	
	Bridges and drains (78)	440		400	
	Bungalows (2)	220		300	
	Planting and maintaining trees ...	55		100	
			5,925		4,800
	Lithuria Road from Sitarámpur to Lithuria (6 *miles*), *with an average width of* 20 *feet, of which* 8 *to* 12 *feet are metalled, with* 6 *culverts of an aggregate waterway of* 13 *feet*—				
	Grand Trunk Road to Damoodur River— (3¼ *miles*)—				
	Collecting metal	1,000		2,500	
	Spreading and consolidating ...	300		1,200	
	Maintenance	250		100	
	Bridges and culverts	50		50	
	Bungalow	100		.....	
	Planting and maintaining trees ...	.....		150	
			1,700		4,000
	Orissa Trunk Road (321½ *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—				
	Calcutta to Atcheepore (14 *miles*)—				
	Collecting metal ...	.....		6,000	
	Spreading and consolidating ...	1,000		2,000	
	Maintenance	800		1,500	
	Bridges and drains	200		500	
	Planting and maintaining trees ...	.....		300	
			2,000		10,300
	Carried over ...	.....	1,80,965	.....	2,42,200

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88.		Estimate, 1886-87.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	1,80,965	.....	2,42,200
Metalled and bridged roads —*continued.*	*Orissa Trunk Road, &c*—continued.				
	Oolaberiah to Koila (15 *miles*)—				
	Collecting metal	.....		.....	
	Spreading and consolidating ...	.....		.....	
	Maintenance	400		800	
	Bridges and drains	100		200	
	Bungalows	.....		.....	
	Planting and maintaining trees ...	.....		.....	
			500		1,000
	Koila to Chundinabazar (77 *miles*)—				
	Collecting metal	10,000		13,000	
	Spreading and consolidating ...	1,000		1,800	
	Maintenance	1,435		2,300	
	Bridges and drains	1,600		900	
	Bungalows	440		700	
	Planting and maintaining trees ...	110		200	
			14,585		18,900
	Chundinabazar to Sálandi River (78 *miles*)—				
	Collecting metal	20,000		31,500	
	Spreading and consolidating ...	3,450		5,600	
	Maintenance, inclusive of petty repairs to berms, slopes and culverts ...	2,450		2,800	
	Bridges and drains ...	1,650		2,100	
	Bungalows	1,650		1,400	
	Planting and maintaining trees ...	550		.....	
			29,750		43,400
	Sálandi River to Byturni (17½ *miles*)—				
	Collecting metal	5,000		5,100	
	Spreading and consolidating ...	800		1,300	
	Maintenance	440		600	
	Bridges and drains	1,650		3,700	
	Bungalows	193		300	
	Planting and maintaining trees ...	.....		.....	
			8,083		11,000
	Byturni to Brahmini (21 *miles*)—				
	Collecting metal	2,750		4,100	
	Spreading and consolidating ...	880		600	
	Maintenance	330		1,000	
	Bridges and drains	220		400	
	Bungalows	137		200	
	Planting and maintaining trees ...	.....		.....	
			4,317		6,300
	Brahmini to Mahánadi at Cuttack (24 *miles*)—				
	Collecting metal	1,925		3,000	
	Spreading and consolidating ...	1,100		1,500	
	Maintenance	1,100		2,000	
	Bridges and drains	550		1,000	
	Bungalows (5)	550		1,000	
	Planting and maintaining trees ...	.....		.....	
			5,225		8,500
	Carried over ...	.....	2,43,425	.....	3,31,300

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	2,43,425	.....	3,31,300
Metalled and bridged roads —*continued.*	*Orissa Trunk Road, &c.*—concluded.				
	Cuttack to Ganjam (75 *miles*)—				
	Collecting metal	5,000		14,000	
	Spreading and consolidating ...	1,800		3,500	
	Maintenance	1,925		3,500	
	Bridges and drains	1,650		3,500	
	Bungalows (7)	1,650		3,500	
	Planting and maintaining trees ...	550		1,000	
			12,575		29,000
	Cuttack and Pooree Road (52 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 49 *bridges and culverts of an aggregate waterway of* 94 *feet*—				
	Collecting metal	8,725		19,500	
	Spreading and consolidating ...	2,000		4,200	
	Maintenance	1,925		3,500	
	Bridges and drains	1,925		3,500	
	Bungalows (6)	1,540		2,800	
	Planting and maintaining trees ...	770		1,400	
			16,885		34,900
	Pilgrim Road (8¾ *miles*), *with an average width of* 18½ *feet, of which* 12 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 104 *feet*—				
	1*st Section from Noontikri bridge to north bank of Mahánadi* (3½ *miles*)—				
	Collecting metal ...	550		800	
	Spreading and consolidating ...	275		300	
	Maintenance	275		500	
			1,100		1,600
	2*nd Section* (5¼ *miles*)—				
	Collecting metal	385		1,400	
	Spreading and consolidating ...	110		400	
	Maintenance	165		300	
	Bridges and drains	55		100	
	Planting trees	55		200	
			770		2,400
	Ganges and Darjeeling Road from Caragolah to Siliguri (124 *miles*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 75 *bridges and culverts of an aggregate waterway of* 6,910 *feet*—				
	Caragolah to Titalyah (106 *miles*)—				
	Collecting metal ...	18,000		20,000	
	Spreading and consolidating ...	1,500		2,500	
	Maintenance	3,500		5,000	
	Masonry bridges and drains ...	300		500	
	Timber bridges	6,000		1,500	
	Iron ditto	1,500		1,000	
	Inspection bungalows (12) ...	1,500		1,500	
	Planting and maintaining trees ...	300		400	
			32,600		32,400
	Carried over ...	.....	3,07,355	.....	4,31,600

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued*

Head of Classification.	Items.	Estimate, 1887-88.		Estimate, 1886-87.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward	.....	3,07,355	...	4,31,600
Metalled and bridged roads—*continued.*	*Ganges and Darjeeling Road &c.*—concluded.				
	Titalyah to part of the 125th mile (18 miles)—				
	Collecting metal	.....		1,200	
	Spreading new coating	..		300	
	Maintenance ..	1,000		1,300	
	Masonry bridges and drains ...	.....		100	
	Timber bridges ...	...		3,000	
	Inspection bungalows (3) ..	200		4 0	
	Planting and maintaining trees ...	.. ...		100	
			1,200		6,400
	Siliguri Station Feeder Road (4,000 feet), with an average width of 30 feet, of which 12 feet are metalled, and with one bridge of a waterway of 40 feet—				
	Maintenance	200		500	
			200		500
	Road from Kurseong to Mátigara viâ Punkabari (18 miles), with an average width of feet, of which feet are metalled, and with bridges and culverts of an aggregate waterway of feet—				
	Maintenance	1,500		2,000	
	Bridges	.....		2,000	
	Travellers' sheds (3)	300		200	
	Special repairs	.....		2,000	
			1,800		6,200
	Road from Mátigara to Darjeeling Hill Cart Road (2 miles), with an average width of 20 feet, of which 10 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 673 feet—				
	Maintenance	200		200	
	Bridges	300		500	
			500		700
	Darjeeling Hill Cart Road (49 miles), with an average width of 22 feet, of which 16 feet are metalled, and with 538 bridges and culverts of an aggregate waterway of 5,279 feet—				
	For repairs and maintenance by Darjeeling-Himalayan Railway Company, including 15 per cent. for supervision	20,000		25,000	
	Reserve for special repairs ...	23,750		75,000	
			43,750		1,00,000
	Carried over ...	.....	3,54,805	.....	5,45,400

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88.		Estimate, 1886-87.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	3,54,805	.....	5,45,400
Metalled and bridged roads—*continued.*	*Darjeeling Hill Cart Road*—concluded.				
	Terai Road (8 *miles*)—				
	Collecting metal	.....		.....	
	Spreading new coating	.....		.....	
	Maintenance	.....		.....	
	Bridges	.....		.....	
	Raising earthen sides	.....		.....	
			.....		.....
	Lower Section (21 *miles*)—				
	Collecting metal	.....		.....	
	Spreading new coating	.....		.....	
	Maintenance	.....		.....	
	Bridges	.....		.....	
	Halting shed (1)	.....		.....	
	Inspection bungalows (2) ...	.....		.....	
	Special repairs—repairing revetments and breast-walls	.....		.....	
			.....		.....
	Upper Section (20 *miles*)—				
	Collecting metal	.....		.....	
	Spreading new coating ...	.....		.....	
	Maintenance	.....		.....	
	Bridges	.....		.....	
	Halting sheds (3)	.....		.....	
	Inspecting bungalows (2) ...	.....		.....	
	Special repairs—repairing revetments and breast-walls	.....		.....	
			.....		.....
	Diversion of the Hill Cart Road through Kurseong Bazar (1,428 *feet*), *with an average width of* 25 *feet, of which* 12 *feet are metalled, and with* 4 *culverts of an aggregate waterway of* 16 *feet*—				
	Maintenance	100		100	
			100		100
	Road from Naxalbaree to Gareedhura—				
	Maintenance	1,500		1,000	
			1,500		1,000
	Roads at (*Narâyanganj*)—				
	Maintenance	750		500	
			750		500
	Calcutta Maidan Roads (12 *miles*), *with an average width of* 50 *feet, of which all are metalled, and with* 56 *bridges and culverts of an aggregate waterway of* 245 *feet*—				
	Collecting metal	30,000		30,000	
	Spreading and consolidating ...	5,000		5,000	
	Maintenance	41,000		41,000	
	Repairs to Secretary's and other walks	2,000		2,000	
			78,000		78,000
	Carried over ...	.....	4,35,155	.....	6,25,000

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of classification.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—continued.	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	4,35,155	.....	6,25,000
Metalled and bridged roads—*continued.*	*Calcutta Strand Road from Chandpal Ghât to Hastings Bridge (1¾ miles), with an average width of 68 feet, of which 60 feet are metalled, and with 5 bridges and culverts of an aggregate waterway of 26 feet—*				
	Collecting metal	8,000		8,000	
	Spreading and consolidating ...	1,200		1,500	
	Maintenance	8,500		9,000	
	Repairs to railings along the road ...	300		500	
			18,000		19,000
	Road from Calcutta to Diamond Harbour (27½ miles), with an average width of 30 feet, of which 14 feet are metalled, and with 17 bridges and culverts of an aggregate waterway of 127¼ feet—				
	Collecting metal	3,000		9,000	
	Spreading and consolidating ...	4,000		5,000	
	Maintenance	2,500		4,000	
	Bridges and drains	800		2,000	
	Bungalows	200		500	
	Planting and maintaining trees ...	.....		200	
			10,500		20,700
	Cossipore and Dum-Dum Road (3 miles), with an average width 30 feet, of which 16 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 55 feet—				
	Collecting metal	.....		.....	
	Spreading and consolidating ...	.....		.....	
	Maintenance ...	200		200	
	Bridges and culverts	200		.....	
	Planting and maintaining trees ...	150		100	
			550		300
	Calcutta and Jessore Road (74¼ miles), with an average width of 30 feet, of which 12 feet are metalled, and with 132 bridges and culverts of an aggregate waterway of 2,006 feet—				
	3¾th mile to Baraset, 16th mile (12¼ miles)—				
	Collecting metal	.....		3,900	
	Spreading and consolidating ...	.....		.....	
	Maintenance	2,800		900	
	Bridges and drains	1,000		.....	
	Bungalow (1)	150		200	
	Planting and maintaining trees ...	200		200	
			4,150		5,200
	Baraset to 31st mile (15 miles)—				
	Collecting metal	4,300		5,100	
	Spreading and consolidating ...	500		900	
	Maintenance	1,000		600	
	Bridges and culverts	500		.....	
	Bungalow (1)	150		100	
	Planting and maintaining trees ...	200		200	
			6,650		6,900
	Carried over ...	.....	4,75,005	.....	6,77,100

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...			.....	6,77,100
Metalled and bridged roads —*continued.*	*Calcutta and Jessore Road*—concluded.	.....	4,75,005		
	31st mile-post to Bongong (17 miles), being kutcha road—				
	Maintenance	1,000		2,000	
	Bridges and culverts	100		1,000	
	Planting and maintaining trees ...	200		400	
			1,300		3,400
	Bongong to Jádabpur (12 miles)—				
	Collecting metal	1,725		2,900	
	Spreading and consolidating ...	250		300	
	Maintenance	750		600	
	Bridges and culverts	1,600		1,000	
	Bungalow (1)	100		100	
	Planting and maintaining trees ...	200		300	
			4,625		5,200
	Jádabpur to Jessore (14 miles)—				
	Collecting metal	1,975		2,300	
	Spreading and consolidating ...	350		300	
	Maintenance	600		600	
	Bridges and culverts	700		1,400	
	Planting and maintaining trees ...	200		200	
			3,825		4,800
	Burhee to Hazáribágh (23 miles), with a width varying from 16 to 20 feet, of which 8 feet are metalled, and with 73 bridges and culverts—				
	Collecting metal	.....		.....	
	Spreading and consolidating ...	.....		.....	
	Maintenance	2,100		2,000	
	Bridges and drains	400		300	
	Bungalows	100		100	
	Planting and maintaining trees ...	100		100	
			2,700		2,500
	Hazáribágh to Ramgurh Road (28 miles), of which 16 miles are metalled and 12 unmetalled, with a width varying from 16 to 20 feet, of which 8 feet are metalled, and with about 57 bridges and culverts—				
	Collecting metal	1,000		1,000	
	Spreading and consolidating ...	400		500	
	Maintenance	1,200		2,600	
	Bridges and drains	500		500	
	Bungalows and huts, &c. ...	300		300	
	Planting and maintaining trees	200		200	
			3,600		5,100
	Hazáribágh and Bagodar Road (33 miles), with an average width of 21 feet, of which 8 feet are metalled, and with 83 bridges and culverts of an aggregate waterway of 924 feet—				
	Collecting metal	2,000		2,300	
	Spreading and consolidating ...	700		1,500	
	Maintenance	1,000		1,200	
	Bridges and drains	300		300	
	Bungalows	200		200	
	Planting and maintaining trees ...	100		100	
			4,300		5,600
	Carried over ...	.....	4,95,355	.....	7,03,700

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88.		Estimate, 1886-87.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	4,95,355	.....	7,03,700
Metalled and bridged roads —*continued.*	*Giridíh and Doomree Road* (26 *miles*) *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 537 *feet*—				
	Giridíh to Grand Trunk Road (26 *miles*)—				
	Collecting metal	2,000		2,000	
	Spreading and consolidating ...	800		1,200	
	Maintenance	740		2,000	
	Bridges and drains	300		500	
	Inspection bungalows, &c. ...	200		200	
	Planting and maintaining trees ...	100		100	
			4,140		6,000
	Barákar and Purulia Road (46 *miles*), *with an average width of* 24 *feet, of which* 8 *to* 14 *feet are metalled, and with* 84 *bridges and culverts of an aggregate waterway of* 1,077 *feet*—				
	Barákar to Damoodar (4 *miles*)—				
	Collecting metal	1,200		1,500	
	Spreading and consolidating ...	370		1,000	
	Maintenance	300		200	
	Bridges and culverts	100		100	
	Planting and maintaining trees ...	.....		.....	
			1,970		2,800
	1*st Section* (17 *miles*)—				
	Collecting metal	3,400		3,500	
	Spreading and consolidating ...	1,200		1,400	
	Maintenance	500		500	
	Bridges and drains	300		300	
	Bungalows	500		500	
	Planting and maintaining trees ...	200		200	
			6,100		6,400
	2*nd Section* (25 *miles*)—				
	Collecting metal	3,500		3,000	
	Spreading and consolidating ...	1,500		1,300	
	Maintenance	1,000		1,000	
	Bridges and drains	500		300	
	Bungalows	500		300	
	Planting and maintaining trees ...	500		400	
			7,500		6,300
	Churra and Amundi Road (8¼ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 9 *culverts of an aggregate waterway of* 50 *feet*—				
	Collecting metal	2,300		.....	
	Spreading and consolidating ...	1,000		.....	
	Maintenance	600		500	
	Bridges and drains	200		100	
	Planting and maintaining trees ...	200		200	
			4,300		800
	Carried over ...	.....	5,19,365	.....	7,26,000

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	5,19,365	...	7,26,000
Metalled and bridged roads —*concluded.*	*Madhubun Branch Road* (3 *miles*)—				
	Collecting metal ...	...		200	
	Spreading and consolidating ...	...		...	
	Maintenance	550		300	
			550		500
	Pareshnath Hill Road (6¾ *miles*)—				
	Maintenance	300		600	
			300		600
	Ranchee and Purulia Road— Subarnrekha to Purulia (35 *miles*)—				
	Collecting metal	2,400		2,500	
	Spreading and consolidating ..	1,000		1,000	
	Maintenance	800		3,000	
	Bridges and drains	300		400	
	Bungalows	400		400	
	Planting and maintaining trees ...	300		300	
			5,200		7,600
Raised and bridged and unmetalled roads.	*Buti to Subarnrekha River* (33 *miles*)—				
	Maintenance	2,200		3,000	
	Bridges and drains	500		500	
	Bungalows	640		500	
	Planting and maintaining trees ...	200		...	
			3,540		4,000
	Ranchee and Ramghur Road (28½ *miles*)—				
	Collecting metal	...		600	
	Spreading and consolidating ..	...		400	
	Maintenance	2,800		2,000	
	Bridges and drains	500		300	
	Bungalows	500		300	
	Planting and maintaining trees ...	200		200	
			4,000		3,800
	Lake Road at Hazáribágh (6 *miles*)—				
	Maintenance	550		600	
			550		600
	Cuttack and Sonepore Road, from Cuttack, viâ *Sonepore, to the Central Provinces* (130 *miles*) –				
	Maintenance	5,000		14,000	
	Bungalows (14)	1,430		2,500	
			6,430		16,500
	Cuttack and Sumbulpore Road, from Cuttack viâ *Angul, to the boundary of the Central Provinces* (110 *miles*)—				
	Maintenance	3,850		7,000	
	Bungalows (7)	1,320		2,400	
			5,170		9,400
	Chittagong Trunk Road, from the Megna River to Chittagong (123 *miles*)— *Dáudkandi on the Megna to Fenny River* (78 *miles*)—				
	Maintenance	3,300		5,600	
	Bridges and drains	440		700	
	Bungalows	550		500	
			4,290		6,800
	Carried over ...	...	5,49,395	...	7,75,800

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88. Amount	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—*continued*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	5,49,395	.....	7,75,800
Raised and bridged and unmetalled roads—*continued.*	*Chittagong Trunk Road*—concluded.				
	Fenny River to Chittagong (45) *miles*—				
	Maintenance	4,400		2,800	
	Bridges and drains	550		700	
	Bungalows	275		700	
			5,225		4,200
	Road from Titalyah to Julpigoree, and thence to Cooch Behar Frontier (85 *miles*)—				
	Titalyah to Julpigoree (27 *miles*)—				
	Maintenance	2,500		1,500	
	Bridges	...		1,500	
			2,500		3,000
	Julpigoree to Cooch Behar Frontier (58 *miles*)—				
	Maintenance	1,000		1,000	
	Bridges	...		1,000	
			1,000		2,000
	Teesta and Dhubri Road (1*st portion*)—				
	Maintenance	1,000		500	
	Bridges	.....		1,000	
	Inspection bungalows	200		200	
			1,200		1,700
	Kurigram Cart Road—				
	Maintenance	200		.....	
			200		.....
	Road from Darjeeling to Sevoke—				
	Darjeeling to Teesta Bridge viâ *Rungeet, exclusive of the portion lying within the Darjeeling Municipality* (17—3¼=13¾ *miles*)—				
	Maintenance	1,500		1,500	
	Bridges	2,000		1,000	
	Special repairs—repairs to revetments and breast-walls	.....		1,500	
			3,500		4,000
	Short cuts on the new Cart Road to Darjeeling (6 *miles*)—				
	Maintenance	300		500	
	Special repairs	...		500	
			300		1,000
	Road from Jore Bungalow to Teesta viâ *Peshok* (18 *miles*)—				
	Maintenance	2,000		2,000	
	Bridges	500		500	
	Special repairs—repairs to revetments and breast-walls	.....		2,000	
	Halting sheds (3)	500		200	
	Rest-house (1) and rustic-house (1) ...	.....		500	
			3,000		5,200
	Carried over ...	.....	5,66,320	.....	7,96,900

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	5,66,320	.....	7,96,900
Raised and bridged and unmetalled roads—*concluded.*	*Road from Teesta to Sevoke and on to Siliguri—*				
	Maintenance	9,500		8,000	
	Bridges and culverts (72) ...	30,000		6,500	
	Special repairs	18,500		14,000	
	Inspection bungalows (2) ...	1,200		500	
	Rest-house (1)			.....	
	Halting sheds (2)	100		100	
			59,300		29,100
	Old Military Road from Jore Bungalow to Kurseong (18 *miles*)—				
	Maintenance	1,000		1,000	
	Bridges	500		500	
	Special repairs—repairs to revetments and breast-walls	.....		1,500	
	Bungalows	.....		.....	
			1,500		3,000
	Maintenance of the undermentioned Darjeeling Frontier Roads :—				
	1st.—Teesta Bridge to Jellop—				
	I.—Teesta bridge to Rikisoom Junction (18 miles)	1,875		4,700	
	II.—The Edgar road to Thibet (47 miles)				
	2nd.—Daling road—				
	Rikisoom Junction to Jangeeguard (29 miles)	370		900	
	3rd.—Nepal Frontier road—				
	I.—Dudhia Jhora to Sewana Bustee (24 miles)	340		2,400	
	II.—Sewana Bustee to Phulloot (38 miles)	520			
			3,105		8,000
Accommodation for travellers.	Staging bungalows on the Grand Trunk Road at—				
	Doomri	200		200	
	Bagodar	80		100	
	Sasseram	100		200	
	Dehree	100		100	
	Sherghotty	100		200	
	Baroon	100		100	
			680		900
	Carried over ...	.....	6,30,905	.....	8,37,900

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88. Amount.	Estimate, 1887-88. Total.	Estimate, 1886-87. Amount.	Estimate, 1886-87. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	6,30,905	.....	8,37,900
Accommodation for travellers—*continued.*	Staging bungalows on the Patna and Gya Road at—				
	Jehanabad	100		100	
	Gya	100		100	
			200		200
	Ditto on Burhee to Hazáribágh Road at—				
	Hazáribágh	100		200	
			100		200
	Ditto on Giridíh and Doomri Road at—				
	Giridíh	175		300	
			175		300
	Ditto on Barákar and Purulia Road at—				
	Barákar (Sanitarium)	100		100	
			100		100
	Ditto on Orissa Trunk Road at—				
	Oolaberiah	200		200	
	Midnapore	165		.....	
	Jellasore	330		100	
	Barrickpore	220		400	
	Balasore	220		100	
	Cuttack	110		200	
			1,245		1,000
	Ditto on Cuttack and Pooree Road at—				
	Pooree	165		300	
			165		300
	Ditto on Ganges and Darjeeling Road at—				
	Purneah	100		100	
	Siliguri	200		400	
			300		500
	Ditto on the road from Kurseong to Siliguri *viâ* Punkabari at—				
	Punkabari	400		300	
			400		300
	Ditto on Darjeeling Hill Cart Road at—				
	Kurseong	50		300	
	Choonbatty	50		300	
			100		600
	Ditto on Calcutta and Jessore Road at—				
	Bongong	100		100	
	Jessore	200		100	
			300		200
	Carried over ...	.....	6,33,990	.....	8,41,600

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*continued.*

Head of Classification.	Items.	Estimate, 1887-88.		Estimate, 1886-87.	
		Amount.	Total.	Amount.	Total.
	Communications—*concluded.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	6,33,990	.....	8,41,600
Accommodation for travellers—*concluded.*	Staging bungalow on Paresnath Hill Road at—				
	Paresnath Hill	200	200	400	400
	Ditto on Chittagong Trunk Road at—				
	Chittagong	165		700	
	Dáudkandi	275		400	
	Flag-staff Hill (Juldia)—sanitarium ...	55		400	
			495		1,500
	Staging bungalows at—				
	Madhupur	100	100	100	100
	Bhágalpur	100	100	100	100
	Purulia	100	100	200	200
	Ranchee	50	50	100	100
	Kawnea	.....	.....	300	300
	Kurigram (2 bungalows) ...	400	400	500	500
	Julpigoree	.....	.....	400	400
	Náráyanganj	250	250	200	200
	Burrisal	50	50	200	200
	Goalundo	.....	.....	.....	.....
	Hookitollah	.....	.....	.....	.....
	Reserve for special repairs	50,265	50,265	54,400	54,400
	Total Communications ...	.....	6,86,000	.....	9,00,000

GOVERNMENT OF BENGAL.

PART II—*concluded.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88—*concluded.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1887-88.			Estimate, 1886-87.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Miscellaneous Public Improvements.						
Harbour and Navigation.	Presidency	Maintaining the river bank within the precinct of Nawab Ali Kudr Bahadur's Palace at Moorshedabad	1,000	.....	1,000	6,000	6,000	
	Orissa ...	Repairs to Cross Road at Chandbally...	5,000	.....		3,000		Not stated.
		Ditto to Strand ditto at ditto ...						
		Ditto to revetment at ditto ...						
		Ditto to Marine residence at ditto						
		Ditto to roads at Jumboo ...						
		Ditto to Harbour buildings at Hookitollah	.....	.....		.....		
		Ditto to Refuge-house at ditto ...	.....	.....		.....		
		Ditto to Boat channel at ditto ...	.....	.....		.....		
		Ditto to Roads at ditto ...	1,000	.....		1,000		
		Ditto to Dispensary at ditto ..	.....	.....		.....		
					6,000		4,000	
Light-houses	Orissa ...	Light-houses at False Point ...	.....	.....	...	.....	.....	
Miscellaneous	Calcutta...	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c., including electric light	39,000	.....	39,000	40,000	40,000	
		Total Mis. Pub. Impts. ...	.....	.....	46,000	.....	50,000	

ABSTRACTS OF PART II.

ABSTRACT OF PART II OF PRO

CIVIL

Divisions.	Administration.							Minor Departments.		Law and Justice.			Ecclesias	
	Land Revenue Buildings.													
	Court-houses, Treasuries, and Record-rooms.	Circuit-houses.	Excise Buildings.	Residence for Local Government.	Secretariat offices.	Board of Revenue Buildings.	Stamps and Staticnery.	Museum Buildings.	Monuments and Antiquities.	High Court Buildings.	Small Cause Court Buildings.	District (Sub-divisional) Court Buildings.	Lord Bishop's Palace.	Churches.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Division ...	7,700	3,500	300	...	...	...	...	...	...	...	700	17,125	...	600
Burdwan „ ...	19,750	6,700	50	...	...	..	...	...	...	...	...	10,950	...	3,200
Rajshahye „ ...	9,000	4,600	...	5,800	2,000	...	...	...	15	...	...	10,600	...	550
Dacca „ ...	19,300	1,500	1,000	...	...	...	...	...	...	...	200	4,400	...	1,500
Chittagong „ ...	17,200	9,200	...	...	...	...	...	...	...	...	...	2,200	...	900
Patna „ ...	12,950	3,155	...	...	...	...	...	...	...	...	...	8,575	...	810
Bhágalpur „ ...	3,550	600	...	...	...	...	...	...	...	...	50	4,500	...	500
Orissa „ ...	6,150	2,935	825	...	...	...	...	...	165	...	...	3,628	...	495
Chota Nagpore „ ...	9,110	2,200	...	...	...	...	...	...	...	...	...	10,500	...	...
Calcutta	6,000	...	500	15,000	12,000	3,000	3,000	1,500	...	2,500	900	600	500	6,000
Total ...	1,10,710	34,390	2,675	20,800	14,000	3,000	3,000	1,500	180	2,500	1,850	73,078	500	14,555

OF BENGAL.

VINCIAL BUDGET FOR 1887-88.

BUILDINGS.

TICAL.	JAILS.					MEDICAL.					MISCELLANEOUS.				
Burial-grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock-hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Customs Buildings.	Registration.	Miscellaneous or general	Public Works Buildings.	Total for 1887-88.	Total for 1886-87.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,700	...	1,500	3,515	2,100	4,100	150	...	...	...	2,000	150	...	300	45,440	36,300	
350	1,000	7,250	1,150	3,320	5,300	...	...	...	...	...	100	150	50	59,320	62,900	
1,450	...	6,500	400	3,500	3,500	1,000	...	...	...	...	300	3,600	1,400	54,215	47,500	
100	2,000	3,750	600	3,950	6,750	...	...	100	300	...	850	...	950	47,250	28,100	
450	...	13,500	1,500	6,330	8,500	...	...	...	...	1,000	1,200	...	100	62,080	9,100	
673	700	5,375	1,825	1,715	560	...	...	...	55	...	650	1,650	850	39,543	40,900	
450	3,000	1,600	1,800	1,500	2,000	500	...	...	...	...	...	300	200	20,550	18,900	
347	...	2,525	1,431	2,260	2,950	3,850	...	...	688	...	...	...	110	28,359	11,100	
650	...	4,000	...	2,195	4,110	...	...	...	...	...	...	...	828	33,593	15,000	
...	...	10,000	100	1,150	8,400	10,000	2,500	3,500	3,500	1,500	...	6,000	1,500	99,650	1,30,200	
6,170	6,700	56,000	12,321	28,020	46,170	15,500	2,500	3,600	4,543	4,500	3,250	11,700	6,288	4,90,000	4,00,000	

ABSTRACT OF PART II OF PROVIN

COMMUNI

Name of Road.	Description of Road.	Length in Miles.	Total of Proposed Expenditure in the year.	Average Outlay per Mile.
Metalled and Bridged Roads.			Rs.	Rs.
Grand Trunk Road	Metalled .	388½	1,38,060	355
Old Grand Trunk Road	Ditto ...	12¾	8,550	671
Patna Branch Road	Ditto .	1½	1,500	1,000
Dinapore to Khagoul Railway Station	Ditto ...	3½	1,200	343
Ditto to Bankipore	Ditto ...	6½	8,000	1,231
Lake Road at Motiharee	Ditto ...	.....	1,500	...
Midnapore to Raneegunge	Ditto ...	101	18,455	182
Lithuria Road	Ditto ...	3¼	1,700	541
Orissa Trunk Road	Ditto ...	321½	77,035	239
Cuttack to Pooree	Ditto ...	52	16,885	324
Pilgrim Road	Ditto ..	8¾	1,870	213
Ganges and Darjeeling Road	Ditto ...	124	33,800	272
Siliguri Station Feeder Road	Ditto ...	$\frac{25}{33}$	200	264
Kurseong to Mátigara	Ditto ...	18	1,800	100
Mátigara to Darjeeling Hill Cart Road	Ditto ...	2	500	250
Darjeeling Hill Cart Road	Ditto ...	49	43,750	893
Diversion to Hill Cart Road through Kurseong Bazar	Ditto ...	$\frac{10}{446}$	100	369
Naxalbaree to Gareedhura	Ditto ...	.....	1,500	.....
Roads at Náráyanganj	Ditto ...	.....	750	.....
Calcutta Maidan Roads	Ditto ...	12	78,000	6,500
Ditto Strand Road	Ditto ...	1¾	18,000	10,285
Calcutta to Diamond Harbour	Ditto ...	27½	10,500	381
Cossipore to Dum-Dum	Ditto ..	3	550	183
Calcutta to Jessore	Ditto (with the exception of 17 miles).	70¼	20,550	292
Burhee to Hazáribágh	Metalled ...	23	2,700	117
Hazáribágh to Ramghur Road	Ditto ...	28	3,600	128
Ditto to Bagodar	Ditto ...	33	4,300	130
Giridíh to Doomri	Ditto ...	26	4,140	159
Barákar to Purulia	Ditto ...	46	15,570	338
Churra and Amundi Road	Ditto ...	8¼	4,300	521
Madhuban Branch Road	Ditto ...	3	550	183
Pareshnath Hill Road	Ditto ...	6¾	300	44
Ranchee to Purulia Road	Ditto ...	35	5,200	148
Reserved for special repairs at the disposal of Government	.....	.....	50,265	.....
Total ...	.....	.....	5,75,680	.....
Raised and Bridged and Unmetalled Roads.				
Ranchee to Purulia	Unmetalled ...	33	3,540	124
Ditto and Ramghur Road	Ditto ...	28½	4,000	151
Lake Road at Hazáribágh	Ditto ...	6	550	91
Cuttack and Sonepore Road	Ditto ...	130	6,430	49
Ditto and Sumbulpore Road	Ditto ...	110	5,170	47
Chittagong Trunk Road	Ditto ...	123	9,515	77
Titalyah to Cooch Behar	Ditto ...	85	3,500	41
Teesta to Dhubri	Ditto ...	.....	1,200	.....
Kurigram Cart Road	Ditto ...	.....	200	.....
Darjeeling to Sevoke	Ditto ...	13¾	3,500	254
Short Cart Road (part of Hill Cart Road) ...	Ditto ...	6	300	50
Jore Bungalow to Teesta	Ditto ...	18	3,000	166
Teesta to Siliguri	Ditto ...	.....	59,300	.....
Jore Bungalow to Kurseong	Ditto ...	18	1,500	83
Darjeeling Frontier Roads	Ditto ...	156	3,105	20
Total ...	.....	.....	1,04,810	.....
Carried over ...	.....	.....	6,80,490	.....

454

CIAL BUDGET FOR 1887-88—*continued.*

CATIONS.

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.
Burdwan.	Presidency.	Rajshahye.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpore.	Calcutta.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67,360	8,200	.....	.....	.....	37,200	.....	.....	25,300	.....	.....
8,550	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,500	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,200	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	8,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,500	.....	.....	.....	.....	.....
18,455	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,700	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15,085	2,000	.....	.....	.....	.....	.....	59,950	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	16,885	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	1,870	.....	.....	.....
.....	.....	1,200	.....	.....	.....	32,600	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,800	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	43,750	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	750	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	78,000	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	18,000	.....
.....	10,500	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	550	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	20,550	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	2,700	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,600	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	4,300	.....	.....
1,970	.....	.....	.....	.....	.....	.....	.....	4,140	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	13,600	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	4,300	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	550	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	300	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	5,200	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50,265
1,13,120	41,800	49,050	750	.....	49,400	32,600	78,705	63,990	96,000	50,265
.....	.....	.....	.....	.....	.....	.....	.....	3,540	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	4,000	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	550	.....	.....
.....	.....	.....	.....	.....	.....	.....	6,430	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	5,170	.....	.....	.....
.....	.....	.....	.....	9,515	.....	.....	.....	.....	.....	.....
.....	.....	3,500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,200	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	3,500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	3,000	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	59,300	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,500	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	3,105	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	75,605	.....	9,515	.....	.....	11,600	8,090	.....	.....
1,13,120	41,800	1,24,655	750	9,515	49,400	32,600	90,305	72,080	96,000	50,265

455

PROVINCIAL
CIVIL WORKS.

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Brought forward ...	.....	...	6,80,490	
Accommodation of Travellers.				
On Grand Trunk Road	.....	...	680	.....
„ Patna and Gya Road	.....	...	200	.....
„ Burhee to Hazáribágh	.....	...	100	.....
„ Giridíh and Doomree Road	.....	...	175	.....
„ Barákar and Purulia Road	.....	...	100	.....
„ Orissa Trunk Road	.....	...	1,245	.....
„ Cuttack and Pooree Road	.....	...	165	.....
„ Ganges and Darjeeling Road	.....	...	300	.....
„ Kurseong to Siliguri Road	.....	...	400	.....
„ Darjeeling Hill Cart Road	.....	...	100	.....
„ Calcutta and Jessore Road	.....	...	300	.....
„ Pareshnath Hill Road	.....	...	200	.....
„ Chittagong Trunk Road	.....	...	495	.....
At Madhupur	.....	...	100	.....
„ Bhágalpur	.....	...	100	.....
„ Kawnea	.....	...	.....	.....
„ Kurigram	.....	...	400	.....
„ Julpigoree	.....	...	.....	.....
„ Náráyanganj	.....	...	250	.....
„ Goaluudo	.....	...	.....	.....
„ Burrisal	.....	...	50	.....
„ Hookitollah	.....	...	.....	.....
„ Purulia	.....	...	100	.....
„ Ranchee	.....	...	50	.....
Total ...	.....	...	5,510	
TOTAL COMMUNICATIONS ...	.....	...	6,86,000	

OF BENGAL.

CIAL BUDGET FOR 1887-88—*concluded.*

CATIONS—*concluded.*

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.
Burdwan.	Presidency.	Rajshahye.	Dacca	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpore.	Calcutta.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,13,120	41,800	1,24,655	750	9,515	49,400	3,2600	90,305	72,080	96,000	50,265
.....	.....	.....	.....	.....	400	.....	.....	280	.....	.....
.....	.....	.....	.....	.....	200	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	100	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	175	.....	.....
100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
365	.....	.....	.....	.....	.....	.....	880	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	165	.....	.....	.....
.....	.....	200	.....	.....	.....	100	.....	.....	.....	.....
.....	.....	400	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....
.....	300	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	200	.....	.....
.....	.....	.....	.....	495	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	100	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	100	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	400	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	250	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	50	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	100	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	50	.....	.....
465	300	1,100	300	495	600	300	1,045	905	.....	.....
1,13,585	42,100	1,25,755	1,050	10,010	50,000	32,900	91,350	72,985	96,000	50,265

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1887-88.

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		Chief Engineer.					
1	1	Chief Enginer, 1st class	2,500	2,500			
		Military allowance as Colonel of the Royal Engineers	.....	243			
1	1	Chief Engineer, 3rd class ...	.....	1,800			
		Military pay and allowance ...	.....	183			
		Presidency house-rent ...	.....	60			
2	2			4,786	57,432		57,300
1	1	Assistant to Chief Engineer, Executive Engineer, 1st grade	950	950			
		Military pay of a Major of the Royal Engineers	.....	183			
		Presidency house-rent	.....	45			
				1,178			
1	1	Assistant to Chief Engineer, Executive Engineer, 2nd grade	800	800			
		Presidency allowance	.....	100			
		Ditto house-rent	.....	45			
				945			
1	1	Assistant to Chief Engineer, Executive Engineer, 4th grade	600	600			
		Presidency allowance	.....	100			
		Ditto house-rent	.....	45			
3	3			745			
				2,868	34,416		42,576
56	56	Clerks from Rs. 30 to Rs. 550 ...	.....	7,160			84,000
5	8	Draftsmen from Rs. 40 to Rs. 100 ...	.....	695			5,400
51	52	Duftries, peons, and other servants ...	.....	434			5,220
112	116			8,289	99,468		
		Temporary office establishment ...	.....	.....	1,484		3,644
		Deputation allowances, &c., of clerks proceeding on tour with the Lieutenant-Governor	.....	.....	3,500		4,000
		Total Salaries ...	.....	.....	1,96,300		2,13,250
		Carried over ...	.....	.....	1,96,300		2,13,250

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum	Total.	Charges per annum.
		Direction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	1,96,300		2,13,250
		Chief Engineer—concluded.					
		Travelling allowance	.....	.....	4,200		4,200
		Contingencies	.....	.....	8,300		8,300
		Postage	.....	.....	2,200		2,200
						2,11,000	
		Deduct as chargeable to the Irrigation Branch ...	.....	.....	.....	1,05,500	
		Total, Chief Engineer ...	.....	.....	.....	1,05,500	2,27,950*
		Superintending Engineers.					
	1	Superintending Engineer, 1st class ...	1,600	1,600			
	1	Ditto ditto, 2nd „ ...	1,350	1,350			
	2			2,950	35,400		
	2	Personal Assistants, Assistant Engineers, 1st grade	500	1,000			
	2						
		Presidency house-rent for two Superintending Engineers	60	120			
		Presidency allowance and house-rent for two Personal Assistants ...	80	160			
				1,280	15,360		
		Carried over ...	.....	.....	50,760		
		Carried over ...	.....	.....	.....	1,05,500	2,27,950

* Includes charges for Irrigation Branch also.

GOVERNMENT OF BENGAL

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*concluded.*	Rs.	Rs.	Rs.	Rs	Rs.
		Brought forward ...	.....	.....	.....	1,05,500	2,27,950
		Superintending Engineers—concluded.					
		Brought forward ...	.....	...	50,760		
	14	Clerks from Rs. 30 to Rs. 240 ...	.....	1,383			
	2	Draftsmen	.....	84			
	8	Duftries and peons	.....	60			
	24			1,527	18,324		
		Temporary office establishment ...	.....	.....	900		
		Total Salaries ...	.....	.....	69,984		
		Contribution to be paid to the Irrigation Branch for supervision of buildings and roads works to be carried out in the Irrigation Divisions during the year...	.....	.....	3,900		
		Grand Total, Salaries ...	.....	.....	73,884		
		Travelling allowances	.....	.....	3,200		
		Contingencies	.....	.....	1,500		
		Postage	.....	.....	1,500		
		Total, Superintending Engineers ...	.....	.....	.....	80,084	1,84,900*
		Grand Total, Direction ...	.....	.....	.....	1,85,584	4,12,850*
		Construction.					
		Engineer Establishment.					
	3	Executive Engineers, 1st grade ...	950	(a)2,950			
	5	Ditto ditto, 2nd „ ...	800	4,000			
	1	Ditto ditto, 3rd „ ...	700	700			
	6	Ditto ditto, 4th „ ...	600	3,600			
	6	Assistant ditto, 1st „ ...	500	3,000			
	3	Ditto ditto, 2nd „ ...	350	1,050			
	1	Ditto ditto, 3rd „ ...	250	250			
	25			15,550	1,86,600		
		Difference between consolidated salary and maximum salary of one Lieut.-Colonel of the Staff Corps ...	.....	300			
		Presidency allowance for Engineers ...	.....	150			
		Presidency house-rent to Engineers ...	.....	245			
				695	8,340		
		Total, Engineer Establishment ...	.....	.....	.....	1,94,940	
		Carried over ...	.....	.....	.....	1,94,940	

(a) Includes extra allowance of Rs. 100 drawn by one Engineer.
* Includes charges for Irrigation Branch also.

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Estimate, 1886-87.
1886-87.	1887-88			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	.....	.....	.....	1,94,940	
		Upper Subordinate Establishment.					
7	4	Sub-Engineers, 1st grade ...	400	(b)1,750			
6	2	Ditto, 2nd „ ...	300	600			
13	6	Ditto, 3rd „	250	1,500			
16	8	Supervisors, 1st „ ..	200	1,600			
27	10	Ditto, 2nd „ ..	150	1,500			
30	11	Overseers, 1st „ ...	100	1,100			
25	14	Ditto, 2nd „ ...	80	1,120			
12	1	Ditto, 3rd „ ...	60	60			
136	56			9,230	1,10,760		
		Military allowances of non-commissioned officers and soldiers ...	.....	49			
		Sub-divisional allowance for 43 upper subordinates.	30	1,290			
		Presidency allowance and house-rent to upper subordinates.		130			
				1,469	17,628		
		Temporary Upper Subordinates ...	.....	.....	2,900		
		Total, Upper Subordinates ..	.....	.....	.....	1,31,288	
		Lower Subordinate Establishment.					
50	9	Sub Overseers. 1st grade ..	...	540			
52	12	Ditto, 2nd „ .	...	450			
42	10	Ditto, 3rd „ ...	.....	275			
144	31			1,265	15,180		
		Temporary Sub-Overseers and Apprentices.	.....	.....	5,800		
		Total, Lower Subordinates ...	.....	.....	..	20,980	
		Petty Establishment.					
		Store-keepers, tindals, chuprassees, &c.	.....	.....	11,220		
		Temporary Petty Establishment ..	.....	.....	384		
		Total, Petty Establishment ...	....	.....	.....	11,604	
		Carried over ...	.....	.....	.....	3,58,812	

(b) Includes extra allowances aggregating Rs. 150 drawn by two Sub-Engineers

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1887-88.			Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	3,58,812	
		Accountants.					
		Accountant, 1st grade	.....	.....			
	2	Accountants, 3rd „	.....	480			
	8	Ditto, 4th „	.....	1,029			
		Presidency allowance and house-rent ...	.....	70			
	10			1,579	18,948		
		Temporary Accountants	.....	.....	1,920		
		Total, Accountants ...	.....	.....	.....	20,868	
		Medical.					
	1	Assistant Surgeon	.....	300			
	1	Compounder	.....	15			
			.....	315	3,780		
		Temporary medical establishment ...	.....	.....	.....		
		Total, medical ...	.....	.....	.....	3,780	
		Office Establishment.					
	57	Clerks from Rs. 25 to Rs. 200 ...	.....	2,645			
	12	Draftsmen	.....	567-8			
	9	Cashiers	.....	477-8			
	3	Estimators	.....	160			
	10	Duftries	.....	86			
	25	Peons	.....	163-8			
		Office servants	.....	26-8			
	124			4,126	49,512		
		Temporary Office Establishment ...	.....	.....	8,492		
		Total, Office Establishment ...	.....	.....	.....	58,004	
		Total Salaries ...	.....	.....	.....	4,41,464	
		Contribution to be paid to the Irrigation Branch for buildings and roads works to be carried out in the Irrigation Divisions during the year	.....	.....	.....	56,100	
		Grand Total Salaries ...	.....	.....	.....	4,97,564	
		Carried over ...	.....	.....	.....	4,97,564	

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of office.	Estimate, 1887-88.			Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Construction—*concluded.*					
		Brought forward ...	.....	.....	.....	4,97,564	
		Travelling allowances	.....	.....	.....	89,500	
		Contingencies	.....	.....	.....	13,260	
		Postage	.....	.....	.....		
		Total Construction ...	.....	.....	.....	6,00,324	14,62,000*
		Accounts.					
1	1	Examiner, 1st class	.....	800			
		Military allowance as Colonel of Royal Engineers	.....	1,002			
		House-rent	.....	30			
			.....	1,832	21,984		
2	2	Deputy Examiners	500	1,000			
1	1	Assistant Engineer	350	350			
		Presidency allowance	.....	200			
		Ditto house-rent	.....	95			
4	4		.....	1,645	19,740	41,724	
2	2	Accountants, 1st grade	500	1,000			
2	2	Ditto, 2nd „	340	680			
5	5	Ditto, 3rd „	240	1,200			
5	5	Ditto, 4th „	150	750			
		Presidency allowance	.....	160			
		Ditto house-rent	.....	150			
1	1	Temporary Accountant	.....	100			
15	15			4,040	48,480	48,480	
39	39	Clerks from Rs. 20 to Rs. 120 ...	.....	2,300			
		Duftries, peons, and other servants ...	.....	172			
		Temporary establishment	.....	300			
				2,772	33,264	33,264	
		Total Salaries ...	.....	.....	.....	1,23,468	
		Travelling allowances	.....	.....	4,000		
		Contingencies	.....	.....	3,000		
						7,000	
						1,30,468	
		Deduct amount chargeable to Irrigation Branch	.....	.....	.....	65,234	
		Total Accounts ...	.....	.....	.....	65,234	1,27,700*

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1887-88—*continued.*

Number.		Particulars.	Salary of office.	Estimate, 1887-88.			Estimate, 1886-87.
1886-87.	1887-88.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		* Inspectors of Local Works.					
	5	Executive Engineers, 1st grade ...	.....	4,800			
	2	Ditto 2nd „ ...	.....	1,600			
		Presidency house-rent to one Inspector of local works	.....	45			
		Total ...	.....	6,445	77,340		
		Office Establishment.					
		Clerks, peons, &c.	.....	.....	17,500		
		Travelling allowances	.....	.....	17,500		
		Contingencies and postage, and house-rent	.....	.....	7,000		
		Total Inspectors of Local Works ...	.....	.....	.....	1,19,340	
		Grand Total for General Establishments	.....	.....	.....	9,70,482	20,02,550*

* Includes charges for Irrigation Branch also.

GOVERNMENT OF BENGAL.

PART III—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

	Salaries.	Travelling allowance.	Contingencies.	Total. 1887-88.	Total. 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,72,034	5,300	8,250	1,85,584	4,12,850*
Construction	4,97,564	89,500	13,260	6,00,324	14,62,090*
Accounts	61,734	2,000	1,500	65,234	1,27,700*
Inspectors of Local Works	94,840	17,500	7,000	1,19,340	.....
Revenue Establishment	.....	.....	.....	.....	2,04,700
Water Regulation	.....	.....	.....	.....	9,500
Navigation	.....	.....	.....	.....	37,800
Toll Establishment	.....	.....	.....	.....	70,450
Steamer Establishment	.....	.....	.....	.....	7.000
Total ...	8,26,172	1,14,300	30,010	9,70,482	23,32,000
Distribution of the above Total—					
Railways				.....	60,000
Imperial Military				6,500	11,100
Ditto Civil Works				86,500	82,700
Ditto Irrigation				.....	2,32,300
Provincial, ditto				.....	2,84,050
Ditto, ditto, Revenue, &c., Establishment				.....	3,29,450
District Road Fund				.....	.....
Chittagong Port Fund				3,050	1,840
Municipal Fund				18,000	17,000
Provincial Civil Works			7,37,092	8,56,432	13,13,560
Inspectors of Local Works			1,19,340		
Total ...				9,70,482	23,32,000

* Includes charges for Irrigation Branch also.

GOVERNMENT OF BENGAL.

PART IV.

DETAILS OF THE BUDGET ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR 1887-88.

Executive Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp Equipage.	Live-stock.	Repair and Carriage.	Total, 1887-88.	Estimate, 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First Calcutta	100	500	1,400	...	...	...	...	500	2,500	3,500
Second ditto	200	...	500	100	...	...	...	300	1,100	500
Third ditto	100	...	100	100	...	...	...	200	500	500
Calcutta Workshops ...	100	1,000	400	400	100	...	...	6,000	8,000	6,710
Akra	...	...	...	...	...	...	...	...	...	3,000
Burdwan	...	...	1,000	...	100	...	...	400	1,500	1,000
Jessore	200	...	1,000	...	...	...	...	300	1,500	700
Chittagong	100	...	500	...	400	...	...	820	1,820	1,800
Dacca	200	...	200	200	100	...	...	800	1,500	1,100
Darjeeling	...	...	2,000	...	200	...	...	800	3,000	4,200
Julpigoree	...	...	...	...	...	...	...	...	...	1,000
Rajshahye	100	200	200	...	100	...	...	400	1,000	1,500
Patna	100	...	1,300	...	100	...	...	500	2,000	1,950
Bhágalpur	...	...	1,000	...	...	...	...	500	1,500	1,200
Hazáribágh	400	...	2,000	4,500	100	...	...	1,000	8,000	5,000
Total ...	1,600	1,700	11,600	5,300	1,200	...	...	12,520	33,920	33,660
Reserve to meet the charge for tools and plant to be incurred by the officers of the Irrigation Branch on account of works and repairs of the General Branch, and other charges ...	...	...	...	...	...	...	...	...	10,000	10,000
Grand Total ...	...	...	...	...	...	...	...	...	43,920	43,660

Distribution of the above Total—							
Imperial ... Military Works	...	...	...	...	...	400	700
Imperial ... Civil Works	...	...	...	...	...	5,500	5,300
District Road Fund	...	...	...	...	...	...	...
Chittagong Port Fund	...	...	...	...	...	200	120
Municipal Fund	...	...	...	...	...	1,200	1,100
Provincial Civil Works	...	...	...	...	...	36,620	36,440
Total					...	43,920	43,660

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1887-88 AND PROVIDED FOR IN THE ORDINARY PROVINCIAL CIVIL WORKS BUDGET ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock—		
Probable receipts by sale of Stock...	.....	.....
Provision made for purchase of Reserve Stock	.....	.....
Stock Purchases and Sales	.....	.....
Miscellaneous Advances	.....	.....
London Stores	.....	.....
Ditto Invoices	.....	.....
Total ...	.....	.....

APPENDICES.

GOVERNMENT OF BENGAL.

APPENDIX A.

DISTRIBUTION OF THE GRANTS FOR 1887-88 UNDER PROVINCIAL CIVIL WORKS, ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and Plant.	Total, 1887-88.	Estimate, 1886-87.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).								
Administration... — Land Revenue. — Court-houses, Treasuries, and Record-rooms ...	3,51,448		1,10,710					
Administration... — Land Revenue. — Circuit-houses	17,000		34,390					
Administration... — Excise Buildings ...	2,300		2,675					
Administration... — Residence for Local Government ...	.....		20,800					
Administration... — Secretariat Offices ...	.....		14,000					
Administration... — Board of Revenue Buildings ...	.....		3,000					
Administration... — Stamp and Stationery	.....		3,000					
Minor Departments — Museum Buildings...	.....	44,800A	1,500	B. 8,02,144				
Minor Departments — Monuments and Antiquities	.....		180					
Law and Justice... — High Court Buildings	11,800		2,500					
Law and Justice... — Small Cause Court Buildings ...	6,500		1,850					
Law and Justice... — District (Sub-divisional) Court Buildings	21,100		73,078					
Ecclesiastical ... — Lord Bishop's Palace	.....		500					
Ecclesiastical ... — Churches	.....		14,555					
Ecclesiastical ... — Burial-grounds ...	.....		6,170					
Provincial Services (Provincial).								
Jails ... — Central Jails ...	35,200		6,700					
Jails ... — District „ ...	.....	10,000	56,000	1,30,921				
Jails ... — Lock-ups	10,700		12,321					
Police...	.. ...	4,000	28,020	32,021				
Educational ... — Government Colleges	3,000	1,000	46,170	50,170				
Educational ... — Ditto Schools	.....							
Medical ... — Hospitals and Dispensaries	.....	1,000	15,500	27,143				
Medical ... — Lock-hospitals ...	.....		2,500					
Medical ... — Medical Colleges and Schools	.....		3,600					
Medical ... — Lunatic Asylums ...	.....		4,543					
Customs Buildings	5,800	*	4,500	†				
Miscellaneous ... — Registration ...	17,000	3,000	3,250	23,250				
Miscellaneous ... — Miscellaneous or General	30,000	*	11,700	†				
Miscellaneous ... — Public Works Buildings	.....		6,288					
Total Civil Buildings ...	5,11,848	63,800	4,90,000	10,65,648				
COMMUNICATIONS.								
Metalled and Bridged Roads ...	15,800	11,000	5,75,680	7,27,900				
Raised, Bridged, and Unmetalled Roads	7,300		1,04,810					
Accommodation for Travellers ...	7,800		5,510					
Total Communications ...	30,900	11,000	6,86,000	7,27,900				
MISCELLANEOUS PUBLIC IMPROVEMENTS.								
Water-supply	.....	1,000	.....	77,400				
Harbours and Navigation ...	30,400		7,000					
Light-houses	.....		.....					
Miscellaneous	.....		39,000					
Total Mis. Pub. Improvements ...	30,400	1,000	46,000	77,400				
GRAND TOTAL ...	5,73,148	75,800	12,22,000	18,70,948	8,56,432	36,620	27,64,000	32,00,000

* Included in A
† Ditto B.

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
				Collector and Magistrate's Court-houses.
Court-houses, treasuries, and record-rooms.	Presidency ...	Alipore ...	1	A new range of stables in the compound of the Collector's Court.
		Jessore ...	2	Additions and alterations to the Collector's cutcherry with necessary fittings, furniture and record racks.
	Chittagong ...	Noakholly ...	3	Converting the Collectorate into Record-room ...
			4	A new Collector's Court-house ... ...
	Orissa ...	Balasore ...	5	A new Court-house for the Collector ...
	Calcutta ...	Calcutta ...	6	Land for Coroner's Court ... ...
	Patna ...	Bankipore ...	7	Improvements to the Collector's Court-house ...
		Chupra ...	8	Additional wing to the Collectorate ...
		Motihari ..	9	Venetian sunshades to ditto ...
	Dacca ...	Burrisal ...	10	New iron record racks for the Collector's Record-room.
		Furreedpore ...	11	Additions and alterations to the Collector's Record-room.
			12	Temporary accommodation for three Deputy Collectors and their offices.
	Bhágalpur ...	Monghyr ...	13	Additions to Collector's and Magistrate's cutcherry.
			14	Converting Hajut into Record-room and supplying new record-racks.
		Bhágalpur ...	15	Additions and alterations to the Collector's Court-house.
		Doomka ...	16	Quarters for the second Civil Officer ...
	Rajshahye ...	Julpigoree ...	17	A new Court-house for the Deputy Commissioner
	Chota Nagpore	Purulia ...	18	A Treasury guard-house and tent godown with iron stands.
				Judge's Court-houses.
	Presidency ...	Jessore ...	19	Record racks for the Court-house ... ...
		Alipore ...	20	New Record-rooms ... ...
	Chittagong ...	Noakholly ...	21	A Court-house ... ...
	Rajshahye ...	Rungpore ...	22	Iron record racks ... ...
	Burdwan ...	Soory ...	23	Additions and alterations to the Court-house, with iron record racks.
	Patna ...	Gya ...	24	Improvements to Record-room ... ...
				Carried over ...

OF BENGAL.

DIX B.

FOR 1887-88, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR.

Amount of Estimate.	Outlay.		Grant for 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
4,646	.....	.....	.....	.....	1	Estimate sanctioned by Superintendent of Works, Calcutta, on 14th March 1883.
27,925	.....	.....	.....	.....	2	Ditto ditto in Bengal Government, Public Works Department's No. 265T—B of 13th June 1886.
20,243	.....	.....	.....	.....	3	Ditto ditto in Bengal Government, Public Works Department's No. 1670B of 19th June 1883.
1,66,588	.....	.....	.....	.....	4	Ditto ditto ditto, No. 1379B of 15th May 1883.
50,000	.....	.....	.....	.....	5	Ditto not received.
23,700	.....	.....	.....	.....	6	Ditto ditto.
13,572	.....	.....	.....	.....	7	Ditto ditto ditto, No. 1680B of 24th October 1884.
20,441	.....	.....	.....	.....	8	Ditto ditto ditto, No. 1086B of 9th April 1883.
3,569	.....	.....	.....	.....	9	Ditto ditto by Superintending Engineer, Sone Circle, on 30th May 1883.
3,367	.....	.....	.....	.....	10	Ditto ditto by Superintending Engineer, Eastern Circle, on 4th April 1883.
18,498	.....	.....	.....	.....	11	Ditto ditto in Bengal Government, Public Works Department's No. 2768B of 25th October 1883.
3,273	.....	.....	.....	.....	12	Ditto ditto by Superintending Engineer, Eastern Circle, on 28th April 1885.
3,379	.....	.....	.....	.....	13	Ditto ditto by Superintending Engineer, Western Circle, on 5th May 1882.
16,893	.....	.....	.....	.....	14	Ditto ditto in Bengal Government, Public Works Department's No. 2766B of 25th October 1883.
14,959	.....	.....	.....	.....	15	Ditto ditto ditto, No. 562B of 29th February 1884.
6,043	.....	.....	.....	.....	16	Ditto ditto ditto, No. 936B of 22nd March 1883.
1,30,983	14,927	.....	.....	.....	17	Ditto ditto in Bengal Government, Public Works Department's No. 537B of 9th February 1882.
3,157	.....	.....	.....		18	Ditto ditto by Superintending Engineer, Western Circle, on 19th June 1885.
3,603	.....	.....	.....	.....	19	Ditto ditto by Superintending Engineer, Eastern Circle, on 24th January 1887.
55,983	.....	.....	.....	.....	20	Ditto sanctioned in Bengal Government, Public Works Department's No. 2035B of 26th July 1883.
1,45,000	.....	.....	.....	.....	21	Estimate not received.
11,432	.....	.....	.....	.....	22	Ditto sanctioned in Bengal Government, Public Works Department's No. 1756B of 28th June 1883.
4,568	.....	.....	.....	.....	23	Ditto ditto by Superintending Engineer, late Central Circle, on 19th August 1884.
6,362	.....	.....	.....	.....	24	Ditto ditto ditto, Western Circle, on 25th June 1884.
7,58,184	14,927	.....	.....			

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
				Judge's Court-houses—continued.
Court-houses, treasuries, and record-rooms—*continued.*	Patna ...	Bankipore ...	25	Additions and alterations to Court-house with record-racks and furniture ... ...
	Orissa ...	Cuttack ...	26	Substituting terrace roof for pantiled roof of the Court-house verandah ... ...
				Moonsif's Court-houses.
	Chittagong ...	Kasba ...	27	A single Court-house ... ...
		Anwara ...	28	A single ditto ... ...
		Hathazari ...	29	A new ditto ... ...
		Brahmunberiah	30	A double ditto ... ...
	Rajshahye ...	Gaibandha ...	31	A double ditto ... ...
	Bhágalpur ...	Bánka ...	32	A single ditto ... ...
		Atrariah ...	33	Ditto ditto ... ...
	Presidency ...	Azimgunge ...	34	A single ditto ... ...
		Bongong ...	35	A double ditto ... ...
	Dacca ...	Kishorgunj ...	36	Ditto ditto ... ...
	Patna ...	Durbhunga ...	37	Ditto ditto ... ...
		Hajeepore ...	38	A single ditto ... ...
	Burdwan ...	Doobrajpur ...	39	Ditto ditto ... ...
		Ghatal ...	40	A double ditto ... ...
		Garbeta ...	41	Ditto ditto ... ...
	Orissa ...	Jajpore ...	42	A single ditto ... ...
	Chota Nagpore	Chattra ...	43	A new ditto ... ...
		Giridíh ...	44	Residence for the Moonsif ... ...
		Ranchee ...	45	A single Court-house ... ...
Excise ...	Burdwan ...	Sulkea ...	46	Additions to the distillery buildings ...
				Carried over ...

OF BENGAL.

DIX B—continued.

FOR 1887-88, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
7,58,184	14,927	.....	.....			
37,893	.....	.....	.....		25	Estimate sanctioned in Bengal Government, Public Works Department's No. 1740B of 23rd November 1885.
9,658	.....	.....	.....		26	Ditto ditto by Superintending Engineer, Orissa Circle, on 11th November 1884.
6,162	.....	.....	.....		27	Ditto ditto in Bengal Government, Public Works Department's No. 189B of 16th January 1883.
8,759	.....	...	.....		28	Ditto ditto ditto, No. 1644B of 16th June 1883.
9,496	.....	.....	.....		29	Ditto ditto by Superintending Engineer, late Central Circle, on 31st March 1885.
11,130	.....	.....	.....		30	Ditto ditto in Bengal Government, Public Works Department's No. 456B of 8th February 1883.
13,302	.....	.....	.....		31	Ditto ditto ditto, No. 2770B of 25th October 1883.
5,340	.....	.....	.....		32	Ditto ditto in Bengal Government, Public Works Department's No. 3185B of 14th December 1883.
5,793	.....	.....	.....		33	Ditto ditto ditto, No. 1720B of 26th June 1883.
5,412	.....	.....	.....		34	Ditto ditto by Superintending Engineer, South-Western Circle, on 26th August 1884.
11,667	.....	.....	.....		35	Ditto ditto in Bengal Government, Public Works Department's No. 2762B of 25th October 1883.
13,533	.....	.....	.....		36	Ditto ditto ditto, No. 1933B of 6th December 1885.
9,661	.....	.....	.....		37	Ditto ditto ditto, No. 1990B of 23rd July 1883.
5,477	.....	.....	.....		38	Ditto ditto by Superintending Engineer, Western Circle, on 17th January 1884.
5,268	.....	.....	.....		39	Ditto ditto ditto, late Central Circle, on 5th December 1884.
10,774	.....	.....	.....		40	Ditto ditto in Bengal Government, Public Works Department's No. 412B of 26th February 1885.
10,029	.....	.....	.....		41	Ditto ditto by Superintending Engineer, South-Western Circle, on 20th October 1884 and 24th January 1885.
3,917	.....	.....	.....		42	Ditto ditto ditto, Orissa Circle, on 5th December 1883.
6,218	.....	.....	.....		43	Ditto ditto ditto, Western Circle, on 18th February 1885.
4,004	.....	.....	.....		44	Ditto ditto ditto, Western Circle, on 8th February 1884.
5,975	.....	.....	.....		45	Ditto ditto ditto, Western Circle, on 13th August 1886.
4,277	250	.....	.....		46	Ditto ditto ditto, late Central Circle, on 18th February 1885.
9,12,929	15,177	.....	.....			

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FOR
BE MADE AVAILABLE DURING

Head of Classification	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Secretariat Buildings.	Calcutta ...	Calcutta ...	47	Block No. 4 of Writers' Buildings ... ...
Small Cause Courts.	Presidency ...	Chooadangah	48	New record-room with verandah ... ...
Sub-divisional Buildings.	Dacca ...	Náráyanganj	49	Sub-divisional cutcherry ... ...
	Bhágalpur ...	Kissengunge...	50	Ditto residence, with out-offices ...
		Jamooee ...	51	New verandahs to the Cutcherry ... ...
	Chittagong ...	Fenny ...	52	New Treasury ... ...
	Rajshahye ...	Thacoorgaon	53	Sub-divisional buildings ... ...
		Patnitola ...	54	Ditto ditto ... ...
	Chota Nagpore	Daltongunge...	55	Supplying new iron record racks for the Assistant Commissioner's cutcherry.
	Patna ...	Aurungabad ...	56	Additions to the Sub-divisional Court-house ...
		Seëtamurhi ...	57	Ditto ditto ditto ... ...
	Burdwan ...	Serampore ...	58	Additions and alterations to the Sub-divisional Cutcherry.
Central Jails ...	Dacca ...	Dacca ...	59	A double-storied female ward with compound wall and workshed.
			60	Cost of land for officers' quarters ... ...
	Bhágalpur ...	Bhágalpur ...	61	Six double-storied sleeping barracks ....
			62	Ten additional solitary cells ... ...
	Patna ...	Buxar ...	63	New privies ... ...
District Jails ...	Darjeeling ...	Darjeeling ...	64	Quarters for Assistant Jailor and Hospital Assistant.
	Presidency ...	Alipore ...	65	Quarters for Jailor and Mill Manager ...
	Bhágalpur ...	Bhágalpur ...	66	Five solitary cells ... .
	Chota Nagpore	Ranchi ...	67	Third story to the main ward ... ...
	Patna ...	Chupra ...	68	A new barrack ... ...
	Orissa ...	Cuttack ...	69	Quarters for Head-Warder, &c. ... ...
				Carried over ...

DIX B—continued.

1887-88, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF FUNDS CAN
THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
9,12,929	15,177	.....	.....			
1,42,293	.....	.....	.....		47	Estimate received.
2,979	.....	.....	.....		48	Ditto sanctioned by Superintending Engineer, late Central Circle, on 15th September 1884.
40,248	.....	.....	.....		49	Ditto ditto in Bengal Government, Public Works Department's No. 158T—B of 20th June 1885.
9,169	.....	.....	.....		50	Ditto ditto ditto, No. 2143B of 8th August 1883.
3,039	.....	.....	.....		51	Ditto ditto by Superintending Engineer, Western Circle, on 8th June 1883.
4,008	.....	.....	.....		52	Ditto ditto by Superintending Engineer, late Central Circle, on 27th June 1883.
12,059	.....	.....	.....		53	Ditto ditto by Bengal Government, Public Works Department's No. 2188B of 10th August 1883.
12,059	.....	.....	.....		54	Ditto ditto ditto, No. 2198B of 10th August 1883.
2,981	.....	.....	.....		55	Ditto ditto by Superintending Engineer, Western Circle, on 21st June 1883.
3,914	.....	.....	.....		56	Ditto ditto ditto, on 24th February 1883.
3,547	.....	.....	.....		57	Ditto ditto ditto, on 18th January 1884.
7,089	.....	.....	.....		58	Ditto ditto in Bengal Government, Public Works Department's No. 479B of 10th February 1883.
15,288	.....	.....	.....		59	Ditto ditto ditto No. 447T—B of 15th October 1886.
7,188	.....	.....	.....		60	Estimate not sanctioned.
1,48,276	23,813	.....	.....		61	Ditto sanctioned in Bengal Government, Public Works Department's No. 375B of 31st January 1882.
6,862	.....	.....	.....		62	Ditto ditto ditto, No. 1420B of 21st May 1883.
10,879	.....	.....	.....		63	Ditto ditto ditto, No. 3108B of 14th October 1882.
5,459	.....	.....	.....		64	Ditto ditto ditto, No. 2662B of 4th October 1882.
23,252	.....	.....	.....		65	Ditto ditto ditto, No. 2042B of 26th June 1882.
3,849	.....	.....	.....		66	Estimate sanctioned by Superintending Engineer, Western Circle, on 16th August 1883.
10,793	.....	.....	.....		67	Ditto ditto in Bengal Government, Public Works Department's No. 856B of 16th March 1883.
36,232	.....	.....	.....		68	Ditto ditto ditto, No. 2839B of 5th November 1883.
4,664	.....	.....	.....		69	Ditto ditto by Superintending Engineer, Orissa Circle, on 17th March and 2nd May 1884.
14,29,056	38,990	.....	.....			

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FOR
BE MADE AVAILABLE DURING

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Lock-ups ...	Chittagong ...	Chandpore ...	70	Second class lock-up ... ...
		Fenny ...	71	A first class lock-up ... ...
	Presidency ...	Kandi ...	72	Ditto ditto ...
		Baraset ...	73	Two new godowns ... ...
	Rajshahye ...	Gaibandha ...	74	A new lock-up ... ...
	Dacca ...	Manickgunge .	75	Additions and alterations to the lock-up ...
		Bhola ...	76	A first class lock-up ... ...
		Tangail ...	77	Ditto ... ...
		Kishorgunj ...	78	Ditto ... ...
	Bhágalpur ...	Arrareah ...	79	Second class lock-up ... ...
	Chota Nagpore	Chattra ...	80	Third ditto ... ...
Police ...	Dacca ...	Furreedpore ...	81	Bungalow for District or Assistant Superintendent
	Rajshahye ...	Rungpore ...	82	Ditto ditto ... ...
	Presidency ...	Alipore ...	83	An upper story to reserve barrack ... ...
		Jessore ...	84	Additional kotwali building ... ...
		Magoora ...	85	New station buildings ... ...
	Burdwan ...	Jehanabad ...	86	Out-offices to police-station ... ...
	Dacca ..	Keranigunge...	87	A new station building ... ...
	Rajshahye ...	Darjeeling ...	88	New lines on khud side ... ...
Government Colleges and Schools.	Rajshahye ...	Kurseong ...	89	Water-supply to Dow Hill School ... ...
	Burdwan ...	Shibpore ...	90	Improvements to College and Workshop compounds.
Hospitals and Dispensaries.	Calcutta ...	Calcutta ...	91	Out-offices to Eden Hospital ... ...
			92	Contagious Disease Ward in the compound of the Medical College Hospital.
	Bhágalpur ...	Doomka ...	93	Medical officers' quarters ... ...
				Carried over ...

OF BENGAL.

DIX B.

1887-88, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF FUNDS CAN
THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
14,29,056	38,990	.....	.....			
11,342	.....	.....	.....		70	Estimate sanctioned in Bengal Government, Public Works Department's No. 3678B of 16th December 1882.
16,004	.....	.....	.....		71	Ditto ditto ditto No. 979B of 27th March 1883.
10,614	.....	.....	.....		72	Ditto ditto ditto No. 1968B of 20th July 1883.
2,595	.....	.....	.....		73	Ditto by Superintending Engineer, late Central Circle, on 21st November 1882.
12,173	.....	.....	.....		74	Ditto in Bengal Government, Public Works Department's No. 16B of 3rd January 1883.
3,624	.....	.....	.....		75	Ditto by Superintending Engineer, Eastern Circle, on 31st July 1883.
12,176	.....	.....	.....		76	Ditto in Bengal Government, Public Works Department's No. 16B of 3rd January 1883.
12,278	.....	.....	.....		77	Ditto ditto ditto No. 16B of 3rd January 1883.
12,278	.....	.....	.....		78	Ditto ditto ditto No. 16B of 3rd January 1883.
9,418	.....	.....	.....		79	Ditto ditto ditto No. 1723B of 26th June 1883.
6,384	.....	.....	.....		80	Ditto by Superintending Engineer, Western Circle, on 26th January 1884.
10,000	.....	.....	.....		81	Estimate received.
10,000	.....	.....	.....		82	Ditto not received.
11,163	.....	.....	.....		83	Ditto sanctioned in Bengal Government, Public Works Department's No. 2372B of 31st August 1883.
7,302	.....	.....	.....		84	Ditto by Superintending Engineer, late Central Circle, on 8th Janury 1884.
8,946	.....	.....	.....		85	Ditto in Bengal Government, Public Works Department's No. 2803B of 1st November 1883.
7,579	.....	.....	.....		86	Ditto ditto ditto No. 179B of 15th January 1883.
4,942	.....	.....	.....		87	Ditto by Superintending Engineer, Eastern Circle, on 3rd September 1884.
19,853	.....	.....	.....		88	Ditto in Bengal Government, Public Works Department's No. 355B of 8th February 1884.
3,483	.....	.....	.....		89	Ditto by Superintending Engineer, Eastern Circle, on 29th November 1883.
1,51,136	1,14,757	.....	.....		90	Ditto in Bengal Government, Public Works Department's No. 2655B of 28th November 1881, and No. 1662B of 21st October 1884.
27,571	.....	.....	.....		91	Ditto ditto ditto No. 2190B of 10th August 1883.
13,267	.....	.....	.....		92	Ditto ditto ditto No. 2183B of 10th August 1883.
8,201	.....	.....	.....		93	Ditto ditto ditto No. 1370B of 15th May 1883.
18,19,335	1,53,747	.....	.....			

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Medical Colleges and Schools.	Calcutta ...	Calcutta ...	94	Dissecting room for the use of the native students of the Medical College.
			95	Chemical Lecture room in the Medical College ...
Miscellaneous Buildings.	Chittagong ...	Noakholly ...	96	A residence for the Judge ... ...
Public Works Buildings.	Burdwan ...	Shibpore ...	97	Earthwork for the Dock for the Workshop ...
			98	Dock entrance for the Workshop ... ...
				Total Civil Buildings ...
				Communications.
Metalled and Bridged Roads.	Presidency ...	Calcutta and Jessore.	99	Jhingergatchy Bridge on the road ... ...
	Burdwan ...	Lithuria to Sitarampur.	100	Widening 4th and 5th miles and part of the 6th mile
		Barákar-Purulia.	101	Ditto 1st, 2nd, and, 3rd miles ... ...
	Chota Nagpore	Líthuria-Sitarampur.	102	Re-aligning and metalling ... ...
		Madhuban Branch Road.	103	Bridges and culverts on the road ... ...
Raised, Bridged, and Unmetalled Roads.	Chota Nagpore	Hazáribágh to Ranchee.	104	Consolidating metal on first 14 miles of Ranchee to Ramgurh Section.
			105	Earthwork on 2nd section of above ... ...
			106	Collecting metal on ditto ... ...
			107	Consolidating metal on ditto ... ...
			108	Bridges and culverts on ditto ... ...
		Ranchee Purulia Road.	109	Collection of metal for the 1st sixteen miles of the road from Junction of Ranchee-Ramgurh Road to Jonah.
			110	Bridges on the 2nd section of the road (12 miles) from Rajadhura to Burwadi.
			111	Culverts on ditto ... .
			112	Earthwork, &c., on the 2nd Section from the 16th to the 28th mile.
	Chittagong ...	Raoján to Rangamáti.	113	Surveying the Road ... ...
	Orissa ...	Cuttack and Sumbulpore Road.	114	Bungalows at Santrapur Handapa and Bamoor on the 71st, 92nd and 105th miles respectively of the road.
				Carried over ...

OF BENGAL.

DIX B—continued.

FOR 1887-88. BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1887-88.	Amount.	Total.		
Rs.	Rs.	Rs	Rs.	Rs.		
18,19,335	1,53,747	.....	.....			
11,987	.....	.....	.....		94	Estimate sanctioned in Bengal Government, Public Works Department's No. 2181B of 10th August 1883.
10,962	.....	.....	.....		95	Ditto ditto ditto No. 2181B of 10th August 1883.
15,000	.....	.....	.....		96	Estimate not received.
.....	29,522	.....	.....		97	Ditto received.
15,139	1,291	.....	.....		98	Ditto sanctioned in Bengal Government, Public Works Department's No. 136B of 17th January 1881.
18,72,423	1,84,560	.....	.....			
51,728	.....	.....	.....		99	Ditto ditto ditto No. 1751C of 23rd November 1885.
4,452	.....	.....	.....		100	Ditto ditto by Superintending Engineer, late Central Circle, on 14th June 1883.
4,367	.....	.....	.....		101	Ditto ditto ditto, on 19th October 1883.
4,778	.....	.....	.....		102	Ditto ditto Western Circle, on 17th February 1883.
13,307	.....	.....	.....		103	Ditto ditto in Bengal Government, Public Works Department's No. 2063C of 28th June 1882.
6,468	6,529	.....	.....		104	Ditto ditto ditto, No. 1862C of 7th June 1882.
11,117	.....	.....	.....		105	Ditto ditto ditto, No. 3165C of 12th December 1883.
7,402	.....	.....	.....		106	Ditto ditto ditto, No. 3165C of 12th December 1883.
2,851	.....	.....	.....		107	Ditto ditto ditto, No. 3165C of 12th December 1883.
32,008	.....	.....	.....		108	Ditto ditto ditto, No. 3165C of 12th December 1883.
14,872	3,048	.....	.....		109	Ditto ditto ditto, No. 445 of 25th January 1875.
31,671	25,840	.....	.....		110	Ditto ditto ditto, No. 455 of 26th January 1875.
33,606	23,635	.....	.....		111	Ditto ditto ditto ditto.
24,523	16,100	.....	.....		112	Revised estimate sanctioned in Bengal Government, Public Works Department's No. 450C of 18th February 1884.
9,900	.....	.....	.....		113	Estimate sanctioned by Bengal Government, Public Works Department, No. 1217C of 24th April 1883.
4,380	.....	.....	.....		114	Ditto sanctioned by Superintending Engineer, Orissa Circle, on 18th May 1885.
2,57,430	75,152	.....	.....			

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FOR
BE MADE AVAILABLE DURING

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications—*concluded.*
				Brought forward ...
Accommodation for travellers.	Chota Nagpore	Purulia ...	115	A new dâk bungalow ... ...
	Dacca ...	Goalundo ...	116	Dâk bungalow to replace the one dismantled in October 1884 on account of the erosion of the Ganges.
				Total Communications ...
				Miscellaneous Public Improvements.
Miscellaneous...	Chittagong ...	Chittagong ...	117	Constructing masonry drain through Baxihaut, and improving Fairy Hill ravine ...
				Total Miscellaneous Public Improvements ...

D I X B—concluded.

1887-88, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF FUNDS CAN
THE CURRENT YEAR—*concluded.*

Amount of Estimate.	Outlay.		Grant for 1887-88.		Item No.	Remarks and References.
	Actual to end of 1885-86.	Probable during 1886-87.	Amount	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
2,57,430	75,152	.....	.....			
9,156	.....	.....	.....		115	Estimate sanctioned by Superintending Engineer, Western Circle, on 10th April 1883.
3,233	.....	.....	.....		116	Ditto sanctioned by Superintending Engineer, Eastern Circle, on 3rd October 1885.
2,69,819	75,152	.....	.....			
11,878	.....	.....	.....		117	Ditto ditto by Bengal Government. Public Works Department's No. 350T—MPI of 19th August 1884.
11,878	.....	.....	.....			

DISTRIBUTION OF THE PROVISION FOR THE ESTABLISHMENT OF THE BENGAL

Circles and Divisions.	Chief Engineers and Under-Secretaries.	Superintending Engineers.	Examiners, Deputy and Assistant Examiners.	Inspectors of Local Works.	Executive Engineers.	Assistant Engineers.	Upper Subordinates.	Lower Subordinates.	Accountants.	Office Establishment.	Petty Establishment.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary	43,544	.....	.....	.....	.....	.....	.....	.....	.....	51,472	.....
Examiner of Public Works Accounts	.....	.....	18,912	.....	.....	.....	.....	.....	21,780	14,832	.....
Total ...	43,544	.....	18,912	.....	.....	.....	.....	.....	21,780	66,304	.....
Inspectors of Local Works—											
Presidency	.....	.....	.....	11,400	.....	.....	.....	.....	.....	2,500	.....
Bhágalpur	.....	.....	.....	11,400	.....	.....	.....	.....	.....	2,500	.....
Patna	.....	.....	.....	11,400	.....	.....	.....	.....	.....	2,500	.....
Burdwan	.....	.....	.....	12,000	.....	.....	.....	.....	.....	2,500	.....
Rajshahye	.....	.....	.....	11,400	.....	.....	.....	.....	.....	2,500	.....
Dacca	.....	.....	.....	9,600	.....	.....	.....	.....	.....	2,500	.....
Chittagong	.....	.....	.....	9,600	.....	.....	.....	.....	.....	2,500	.....
Total ...	.....	.....	.....	76,800	.....	.....	.....	.....	.....	17,500	.....
Calcutta.											
Superintendent of Works ...	.....	.....	.....	.....	16,200	.....	.....	.....	.....	2,400	.....
1st Calcutta Division ...	.....	.....	.....	.....	11,400	7,200	16,320	840	.....	5,748	600
2nd ditto ditto ...	.....	.....	.....	.....	9,600	6,000	15,480	840	.....	4,260	672
3rd ditto ditto ...	.....	.....	.....	.....	7,200	.....	1,788	720	2,880	3,504	120
Calcutta Workshops ...	.....	.....	.....	.....	7,200	.....	1,200	.....	1,704	.....	.....
Akra	.....	.....	.....	.....	.....	.....	10,320	480	960	.....	816
Temporary establishment ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	51,600	13,200	45,108	2,880	5,544	15,912	2,208
Eastern Circle.											
Superintending Engineer ...	.....	19,200	.....	.....	.....	6,000	.....	.....	.....	9,120	.....
Chittagong Division ...	.....	.....	.....	.....	9,600	.....	5,160	420	1,800	2,544	744
Darjeeling ditto ...	.....	.....	.....	.....	7,200	6,000	13,680	1,020	2,880	6,360	3,312
Dacca ditto ...	.....	.....	.....	.....	7,200	6,000	9,600	780	1,890	5,064	960
Rajshahye ditto ...	.....	.....	.....	.....	7,200	4,200	6,000	900	960	3,972	1,044
Jessore ditto ...	.....	.....	.....	.....	8,400	6,000	2,160	1,140	1,800	.....	.....
Temporary establishment ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	19,200	.....	.....	39,600	28,200	36,600	4,260	9,240	27,060	6,060
Western Circle.											
Superintending Engineer ...	.....	16,200	.....	.....	.....	6,000	.....	.....	.....	9,204	.....
Patna Division	.....	.....	.....	.....	9,600	.....	11,760	2,340	960	3,960	900
Hazáribágh Division ...	.....	.....	.....	.....	9,600	10,200	14,880	1,080	1,704	2,904	840
Bhágalpur ditto ...	.....	.....	.....	.....	18,000	.....	6,240	2,760	1,620	3,792	840
Burdwan ditto ...	.....	.....	.....	.....	9,600	6,000	12,240	1,860	960	5,004	372
Temporary establishment ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	16,200	.....	.....	47,400	22,200	45,120	8,040	5,244	24,864	2,952
Contributions to Irrigation Branch for Buildings and Roads Works	.....	3,900	.....	.....	56,100	.....	.....	.....	.....	.....	.....
Grand Total ...	43,544	39,300	18,912	76,800	1,94,700	63,600	1,26,828	15,180	41,808	1,51,640	11,220

DIX C.

PUBLIC WORKS DEPARTMENT, GENERAL BRANCH, FOR THE YEAR 1887-88.

Medical Establishment.	Temporary Establishment.								Presidency allowance and house-rent.	Total salaries.	Travelling allowance.	Contingencies and postage.	Grand total of Establishment.
	Engineers.	Upper Subordinates.	Lower Subordinates.	Office.	Petty.	Accountants.	Medical.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	754	.....	.....	.....	754	2,380	98,150	2,100	5,250	1,05,500
.....	.....	.....	.....	1,800	.....	600	.....	2,400	3,810	61,734	2,000	1,500	65,234
.....	.....	.....	.....	2,554	.....	600	.....	3,154	6,190	1,59,884	4,100	6,750	1,70,734
.....	.....	.....	.....	.....	.....	.....	.....	.....	540	14,440	2,500	1,000	17,940
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,900	2,500	1,000	17,400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,900	2,500	1,000	17,400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,500	2,500	1,000	18,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,900	2,500	1,000	17,400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,100	2,500	1,000	15,600
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,100	2,500	1,000	15,600
.....	.....	.....	.....	.....	.....	.....	.....	.....	540	94,840	17,500	7,000	119,340
.....	.....	.....	.....	3,636	.....	.....	.....	3,636	1,500	23,736	1,500	1,050	26,268
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,260	43,368	8,000	1,500	52,868
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,580	39,432	8,000	1,500	48,932
3,780	.....	.....	.....	.....	.....	.....	.....	.....	1,800	18,012	.....	.....	18,012
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,884	.....	.....	13,884
.....	.....	1,100	900	.....	.....	.....	.....	2,000	.....	12,576	.....	.....	12,576
3,780	.....	1,100	900	3,636	.....	.....	.....	5,636	7,140	1,53,008	17,500	4,050	1,74,558
.....	.....	.....	.....	450	.....	.....	.....	450	1,680	36,450	1,200	1,500	39,150
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,268	7,000	700	27,968
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,452	7,000	1,800	49,252
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	31,404	8,000	1,300	40,704
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24,276	7,000	1,010	32,286
.....	.....	.....	.....	4,056	384	.....	.....	4,440	.....	23,940	7,000	650	31,590
.....	.....	800	2,500	400	.....	.....	.....	3,700	.....	3,700	.....	.....	3,700
.....	.....	800	2,500	4,906	384	.....	.....	8,590	1,680	1,80,490	37,200	6,960	2,24,650
.....	.....	.....	.....	450	.....	.....	.....	450	1,680	33,534	2,000	1,500	37,034
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	29,520	9,250	1,000	39,770
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41,208	9,250	900	51,358
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33,852	8,500	900	43,252
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,036	9,000	950	45,986
.....	.....	1,000	2,400	400	.....	.....	.....	3,800	.....	3,800	.....	.....	3,800
.....	.....	1,000	2,400	850	.....	.....	.....	4,250	1,680	1,77,950	38,000	5,250	2,21,200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60,000	.....	.....	60,000
3,780	.....	2,900	5,800	11,946	384	600	.....	21,630	17,230	8,26,172	1,14,300	30,010	9,70,482

GOVERNMENT OF BENGAL.

APPENDIX C—*concluded.*

Circles and Divisions.	Grant for Works and Repairs.								Estimated receipts.
	Imperial Funds.		Provincial Funds.	Contributions.	Incorporated Local Funds.	Excluded Local Funds.		Total.	
	Military Works.	Civil Works.	Civil Works.			Municipal Funds.	Chittagong Port Fund.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary ...	.....	.....	.....	.....	.....	.....	.....	.....	
Examiner of Public Works Accounts, Bengal	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	.....	.....	.....	.....	.....	.....	.....	.....	
Inspectors of Local Works—									
Presidency	.....	.....	.....	.....	.....	.....	.....	.....	
Bhágalpur	.....	.....	.....	.....	.....	.....	.....	.....	
Patna	.....	.....	.....	.....	.....	.....	.....	.....	
Burdwan	.....	.....	.....	.....	.....	.....	.....	.....	
Rajshahye	.....	.....	.....	.....	.....	.....	.....	.....	
Dacca	.....	.....	.....	.....	.....	.....	.....	.....	
Chittagong	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	.....	.....	.....	.....	.....	.....	.....	.....	
Calcutta.									
Superintendent of Works, Calcutta	.....	.....	19,750	.....	.....	.....	.....	19,750	
1st Calcutta Division	.....	60,000	1,58,400	.....	.....	.....	.....	2,18,400	
2nd " "	800	35,400	61,650	.....	.....	.....	.....	97,850	
3rd " "	.....	6,350	45,100	.....	.....	.....	.....	51,450	
Calcutta Workshops Division ...	.....	40,050	4,800	.....	.....	.....	.....	44,850	
Akra Division	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	800	1,41,800	2,89,700	.....	.....	.....	.....	4,32,300	
Eastern Circle.									
Superintending Engineer ...	.....	.....	.....	.....	.....	.....	.....	.....	
Chittagong Division	400	700	1,50,290	.....	.....	.....	13,350	1,64,740	
Darjeeling "	.....	3,900	1,57,770	.....	.....	.....	.....	1,61,670	
Dacca "	5,500	12,400	59,150	.....	.....	78,200	.....	1,55,250	
Rajshahye "	.....	1,350	31,600	.....	.....	.....	.....	32,950	
Jessore "	.....	17,950	3,59,898	.....	.....	.....	.....	3,77,848	
Total ...	5,900	36,300	7,58,708	.....	.....	78,200	13,350	8,92,458	
Western Circle.									
Superintending Engineer ...	.....	.....	.....	.....	.....	.....	.....	.....	
Patna Division	.....	42,900	74,153	.....	.....	.....	.....	1,17,053	
Hazáribágh "	4,400	1,300	1,13,878	.....	.....	.....	.....	1,19,578	
Bhágalpur "	100	4,800	53,450	25,000	.....	.....	.....	83,350	
Burdwan "	.....	49,050	1,53,610	.....	.....	.....	.....	2,02,660	
Total ...	4,500	98,050	3,95,091	25,000	.....	.....	.....	5,22,641	
Add for Buildings and Roads works to be done by the Irrigation officers	7,100	28,550	2,71,084	14,078	.....	.....	.....	3,20,812	
Add for works to be done by Military Works Branch ...	.....	100	.....	.....	.....	.....	.....	100	
Add for works to be done by Civil officers	.....	.....	300	.....	.....	.....	.....	300	
Add for minor works	6,500	42,000	75,800	.....	.....	.....	.....	1,24,300	
Add for reserve	3,300	39,300	80,265	.....	.....	.....	.....	1,22,865	
Grand Total ...	28,100	3,86,100	18,70,948	39,078	.....	78,200	13,350	24,15,776	1,75,000

484

APPENDIX D.

Receipts.] ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE GENERAL

Accounts.	Budget estimate, 1887-88.	Revised estimate, 1886-87.
	Rs.	Rs.
To Balance	15,000	18,255
To Civil department—		
II.—Remittances from Civil to Public Works department—		
Cheques of Public Works Officers	37,17,824	40,48,001
III.—Items adjustable by Civil department—		
Subscriptions to Service funds	13,000	13,000
„ to General family pension fund	200	220
„ to Hindu family annuity fund	600	650
„ to Bengal Christian family pension fund ..	110	110
Gain by exchange	450	600
Miscellaneous	3,000	4,000
IV.—Items adjustable by Public Works Department—		
Payments for lands for Public Works	17,000	65,000
Supplies from Forest department	500	200
Supplies from other departments	5,000	6,000
Transfers miscellaneous...	2,000	1,100
To Central adjusting account	800	1,000
To Telegraph department	2,000	1,500
To Transfers of the Public Works Department	10,75,000	15,37,000
To Provincial revenue receipts	1,75,000	1,50,000
To Imperial revenue receipts—		
Military works	7,000	7,000
Civil works	300	1,000
To Income-tax	19,416	19,664
To Suspense accounts (not affecting the budget grants)—		
Deposits	12,00,000	13,00,000
Tuccavee advances	5,000	4,000
Total ...	62,59,200	71,78,300

DIX D.

BRANCH, P. W. D., BENGAL, FOR THE YEARS 1886-87 AND 1887-88. [Charges.

Accounts.	Budget estimate, 1887-88.	Revised estimate, 1886-87.
	Rs.	Rs.
By Civil Department—		
I.—Remittances to Civil from Public Works Department—		
Payments into Treasuries by Public Works Officers ...	4,96,400	6,30,625
II.—Items adjustable by Civil Department—		
Excluded Local Fund expenditure	1,14,000	6,225
Famine Relief	.....	100
Supplies to Forest Department	.....	20
Supplies to other departments	5,000	7,000
Miscellaneous	20,000	10,000
IV—Items adjustable by Public Works Department—		
Other Public Works revenue realised in Civil Department ...	18,000	17,000
Miscellaneous receipts of Public Works Department realised in Civil Department.	75,000	80,000
Contributions in aid of Public Works	5,000	18,000
Transfers miscellaneous	2,000	500
By Guaranteed Railways	20,000	16,000
By Central adjusting account	200	45
By Telegraph Department	2,500	4,000
By Transfers of the Public Works Department	10,00,000	11,00,000
By Expenditure against Incorporated Local Fund budget grant ...	.....	400
By Expenditure against Provincial Budget grant	27,64,000	33,20,000
By Expenditure against Imperial Budget grant—		
Military works	35,000	60,000
Civil works	4,78,100	(a) 4,88,385
By Suspense accounts (not affecting the budget grants)—		
Deposits	12,00,000	14,00,000
Tuccavee advances	7,000	5,000
By Balance	17,000	15,000
Total ...	62,59,200	71,78,300

(a).—Exclusive of a sum of Rs. 615 provided for expenditure in England.

GOVERNMENT OF BENGAL.

APPENDIX E.

STATEMENT SHOWING THE TRUE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ACTUAL EXPENDITRUE ON WORKS AND REPAIRS IN CONNECTION WITH THE CIVIL WORKS IN BENGAL FOR 1885-86.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Military Works ...	2,215	16,953	19,168	4,252	22·1
Imperial ...	Civil Works—					
	Civil Buildings ...	3,59,905	1,32,691	4,92,596		
	Miscellaneous Public Improvements ...	.....	723	723		
	Total ...	3,59,905	1,33,414	4,93,319	84,843	17·2
Provincial ...	Civil Buildings ...	3,25,246	3,32,168	6,57,414		
	Communications ...	—2,706	7,05,055	7,02,349		
	Miscellaneous Public Improvements ...	27,024	47,133	74,157		
	Total ...	3,49,564	10,84,356	14,33,920	12,80,395	89·3
Incorporated Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	6,164	53	6,217		
	Miscellaneous Public Improvements ...	.....	.....	.....		
	Total ...	6,164	53	6,217	1,266	20·3
Excluded Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	10,502	4,788	15,290		
	Total ...	10,502	4,788	15,290	3,517	23·0
	Grand Total ...	7,28,350	12,39,564	19,67,914	13,74,273	69·8

GOVERNMENT OF BENGAL.

APPENDIX E—continued.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE CIVIL WORKS IN BENGAL FOR 1886-87.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial	Military	20,000	28,200	48,200	11,100	23·00
	Other Services—					
	Civil Buildings ...	1,34,000	2,40,000	3,74,000	82,700	22·61
Provincial ...	Civil Buildings ...	3,06,600	4,00,000	7,06,600		
	Communications ...	98,300	9,00,000	9,98,300		
	Miscellaneous Public Improvements ...	95,100	50,000	1,45,100		
	Total ...	5,00,000	13,50,000	18,50,000	13,13,560	71·00
Incorporated Funds. Local	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	.....	.....	.....		
	Total ...	.....	.....	.....	.....	.....
Excluded Funds. Local	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	77,300	4,500	81,800		
	Total ...	77,300	4,500	81,800	18,840	23·00
	Grand Total ...	7,31,300	16,22,700	23,54,000	14,26,200	60·58

GOVERNMENT OF BENGAL.

APPENDIX E—concluded.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE CIVIL WORKS IN BENGAL FOR 1887-88.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military	8,500	19,600	28,100	6,500	23·1
	Other Services—					
	Civil Buildings ...	1,74,100	2,12,000	3,86,100	86,500	22·4
Provincial ...	Civil Buildings ...	5,75,648	4,90,000	10,65,648		
	Communications ...	41,900	6,86,000	7,27,900		
	Miscellaneous Public Improvements ...	31,400	46,000	77,400		
	Total ...	6,48,948	12,22,000	18,70,948	8,56,432	45·7
Incorporated Funds. Local	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	.....	.....	.....		
	Total ...	.....	.....	.....	.....	.....
Excluded Funds. Local	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	88,700	2,850	91,550		
	Total ...	88,700	2,850	91,550	21,050	23·0
	Grand Total ...	9,20,248	14,56,450	23,76,698	9,70,482	40·8

Explanatory note of the establishment charges shown in Appendix E.

THE practice in force in past years of having one estimate for Public Works establishments employed both in the General and Irrigation branches has been discontinued, and each branch has provided in its estimate for the establishments actually employed on its work.

The estimate for establishments of the General branch amounts to Rs. 9,70,482, and this gives a percentage of 40·8 on the estimated outlay of the year, against percentages of 60·8 in 1886-87 and 69·8 in 1885-86. This reduction in the percentage is due to the change in the mode of adjusting the establishment charges between the General and Irrigation branches, and to reduction of establishment.

STATEMENT SHOWING DISTRIBUTION OF GRANTS PROPOSED FOR OUTLAY ON EXPENDITURE OF

Heads.	Original Works.					
	Grant, 1887-88.			Outlay.		
	Works in progress.	New works.	Total original works.	1886-87 (approximate).	1885-86.	1884-85.
Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).						
Administration. — Land Revenue ... — Court-houses, Treasuries, and Record-rooms.	1,95,212	1,56,236	3,51,448		29,392	84,415
Administration. — Land Revenue ... — Circuit-houses ...	17,000	.....	17,000			
Administration. — Excise Buildings	2,300	.....	2,300		29,964	3,250
Administration. — Residence for Local Government ...	.....	.....	.....		17,028	41,689
Administration. — Secretariat Offices	.....	.....	.....		32,096	97,065
Administration. — Board of Revenue Buildings ...	.....	.....	.....		3,388	.....
Administration. — Stamp and Stationery	.....	.....	.....		19	.....
Minor Departments. — Museum Buildings	.....	.....	.....		2,949	6,547
Minor Departments. — Monuments and Antiquities... ...	.....	.....	.....		1,727	10,613
Law and Justice. — High Court Buildings	.....	11,800	11,800		2,814	5,909
Law and Justice. — Small Cause Court Buildings ...	.....	6,500	6,500		19	336
Law and Justice. — District (Sub-divisional) Court Buildings	15,100	6,000	21,100		90,951	1,34,563
Ecclesiastical. — Lord Bishop's Palace	.....	.....	.....		.....	.....
Ecclesiastical. — Churches	.....	.....	.....		.....	—659
Ecclesiastical. — Burial grounds	.....	.....	.....	7,71,100	11,207	918
Provincial Services (Provincial).						
Jails ... — Central Jails	5,200	30,000	35,200		2,829	8,134
Jails ... — District "	.....	.....	.....		17,560	—4,174
Jails ... — Lock-ups	10,700	.....	10,700		13,213	6,196
Police	.....	.....	.....		16,817	25,748
Educational. — Government Colleges	.....	3,000	3,000		6,285	49,314
Educational. — Ditto Schools	.....	.....	.....		19,979	32,637
Medical ... — Hospitals and Dispensaries	.....	.....	.....		6,724	42,433
Medical ... — Lock-hospitals	.....	.....	.....		.....	.....
Medical ... — Medical Colleges and Schools ...	.....	.....	.....		1,215	603
Medical ... — Lunatic Asylums	.....	.....	.....		2,150	8,040
Customs Buildings...	5,800	.....	5,800		.....	309
Miscellaneous. — Registration	.....	17,000	17,000		1,831	4,333
Miscellaneous. — Miscellaneous or General	.....	.....	.....		8,235	6,685
Miscellaneous. — Public Works Buildings	.....	.....	.....		6,854	56,405
Reserve for Minor Works and Land	.....	93,800	93,800		.....	.....
Total Civil Buildings ...	2,51,312	3,24,336	5,75,648	7,71,100	3,25,246	6,21,309
Communications.						
Metalled and Bridged Roads	15,800	.....	15,800		22,980	75,860
Raised, Bridged, and Unmetalled Roads	7,300	.....	7,300	1,10,100	—26,732	64,105
Accommodation for Travellers	.....	7,800	7,800		1,046	395
Reserve for Minor Works	.....	11,000	11,000		.....	.....
Total Communications ...	23,100	18,800	41,900	1,10,100	—2,706	1,40,360
Miscellaneous Public Improvements.						
Town buildings, &c.	.....	.....	.....		.....	.....
Markets	.....	.....	.....		.....	—3 000
Water-supply	.....	.....	.....		.....	22.106
Sewage, including drainage	.....	.....	.....	1,27,800	.....	17,142
Habours and Navigation	30,400	.....	30,400		7,811	8,556
Light-houses	.....	.....	.....		4,226	.....
Miscellaneous	.....	.....	.....		14,987	31,873
Reserve for Minor Works	.....	1,000	1,000		.....	.....
Total Miscellaneous Public Improvements ...	30,400	1,000	31,400	1,27,800	27,024	76,677
Grand Total ...	3,04,812	3,44,136	6,48,948	10,09,000	3,49,564	8,38,346

472

ORIGINAL WORKS AND REPAIRS (PROVINCIAL) DURING 1887-88, COMPARED WITH THE FOUR PREVIOUS YEARS.

	Repairs.					Remarks.
		Outlay.				
1883-84.	Grant, 1887-88.	1886-87 (approximate).	1885-86.	1884-85.	1883-84.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,05,891	1,10,710		46,750	13,312	40,853	
	34,390		13,236	3,908	20,904	
92	2,675		1,918	395	3,021	
78,225	20,800		31,371	19,900	29,460	
97,184	14,000		10,834	10,351	19,695	
.....	3,000		111	301	431	
.....	3,000		651	110	712	
1,97,946	1,500		2,765	694	5,984	
26,184	180		310	276	17	
1,734	2,500		5,080	3,213	5,493	
3,802	1,850		338	319	220	
2,80,268	73,078		51,716	31,517	37,047	
.....	500		470	144	9,543	
10,006	14,555		9,118	7,913	14,934	
6,000	6,170	4,34,400	2,407	2,097	2,757	
63,484	6,700		17,160	10,650	14,497	
1,06,864	56,090		29,566	14,493	32,046	
42,567	12,321		11,481	2,773	6,994	
74,876	28,020		14,790	6,993	15,488	
1,43,342	46,170		10,747	4,484	5,099	
26,923			20,633	4,055	24,148	
44,914	15,500		18,284	7,680	20,047	
.....	2,500		379	1,442	.....	
.....	3,600		336	574	31,722	
438	4,543		6,055	1,601	6,778	
105	4,500		756	964	1,633	
2,276	3,250		1,164	514	1,889	
4,439	11,700		8,576	10,586	16,806	
51,644	6,288		15,166	12,125	13,476	
.....	.....		.....	.....	.....	
14,69,204	4,90,000	4,34,400	3,32,168	1,73,384	3,81,694	
1,26,438	5,75,680		6,08,112	5,14,681	7,88 956	
1,99,394	1,04,810	8,58,600	96,369	71,811	1,03,128	
3,274	5,510		574	1,824	1,169	
.....	.....		.....	.....	.....	
3,29,106	6,86,000	8,58,600	7,05,055	5,88,316	8,93,253	
.....	.....		25	.....	.....	
.....	.....		.....	47	53	
113	.....		.....	.....	.....	
1,43,192	.....	50,000	.....	.....	.....	
8,166	7,000		8,690	6,681	12,340	
.....	.....		.....	.....	4,649	
29,772	39,000		38,418	40,305	46,013	
.....	.....		.....	.....	.....	
1,81,243	46,000	50,000	47,133	47,033	63,055	
19,79,553	12,22,000	13,43,000	10,84,356	8,08,733	13,38,002	

Bengal Secretariat Press—Reg. Nos. 12630J, 379J & 971J—290—5-5-87.

No. 1312A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Accounts.

Dated Calcutta, the 29th April 1887.

PUBLIC WORKS DEPARTMENT BUDGET ESTIMATE OF PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1887-88.

READ—

Memorandum No 3657A., dated the 30th December 1886, of this Department, forwarding to the Financial Department of this Government a schedule of demands for Provincial Civil Works in Bengal for 1887-88.

Memorandum No. 368, dated the 24th January 1887, from the Financial Department, assigning a grant of Rs. 27,63,580 from Provincial Revenues for Provincial Civil Works in Bengal for 1887-88.

Letter No. 615A., dated the 25th February 1887, submitting to the Government of India, Public Works Department, the preliminary issue of the Budget Estimate for Provincial Civil Works in Bengal for 1887-88.

Resolution No. 69A.G, dated the 17th March 1887, of the Government of India, Public Works Department, on the Revised Estimate for 1886-87 and Budget Estimates for 1887-88 for Civil Works under Provincial and Incorporated Local Funds in Bengal.

REMARKS.—The preliminary budget estimate of expenditure was prepared for the sum of Rs. 27,63,580 assigned by the Financial Department. The Government of India, in the orders read above, passed the estimate for Rs. 27,64,000, and the final budget has been framed for the following amounts:—

	Rs.
Receipts	1,75,000
Expenditure	27,64,000

2. The normal Public Works receipts in charge of the Public Works Department average Rs. 1,50,000 a year; but as some abnormal receipts may be anticipated, the estimate for the year has been framed for Rs. 1,75,000. This amount has been accepted by the Government of India.

3. The estimated expenditure of Rs. 27,64,000 is distributed over the following departmental heads:—

	Rs.
Original works	6,48,948
Repairs	12,22,000
Establishment	8,56,432
Tools and Plant	36,620
Total ...	27,64,000

4. The grant for original works, together with a sum of Rs. 39,078 to be spent on contribution works, is sub-divided as follows:—

	Rs.
For Civil Buildings	5,75,648
,, Communication	41,900
,, Miscellaneous Public Improvements	70,478
Total ...	6,[illegible]8,026

More than half of the grant is required for the completion of works already taken in hand, and the balance, which, after providing a sum of Rs. 1,04,000 as a reserve for minor works and land charges, amounts to Rs. 2,30,536, is to be spent principally on new buildings, which are urgently required.

5. The restricted grant for Public Works makes it impossible to place at the disposal of Civil Officers, other than heads of departments, any funds for minor works.

6. The following sums are placed at the disposal of the Heads of Departments, and they are requested to see that their sanctions during the year do not exceed the amounts allotted:—

	Rs.
Inspector-General of Jails	10,000
Ditto of Police	4,000
Ditto of Registration	3,000
Ditto of Civil Hospitals	1,000
Director of Public Instruction	1,000

7. The amount provided in part II of the budget under repairs is Rs. 12,22,000. The grants for repairs of buildings and roads in Bengal for some time past have not been equal to the requirements of the Department, and consequently it has been impossible to provide for the quadrennial repairs to a considerable number of buildings and for the maintenance of roads to the full extent desirable. The original demands made by Superintending Engineers for these repairs during the current year amounted to nearly 21 lakhs of rupees; but as a grant approaching this sum could not have been made without stopping all progress on the most necessary original works, the Superintending Engineers and Superintendent of Works, Calcutta, were directed to reduce their demands to the amount available. They are now requested to utilise the grants to the best advantage in keeping the buildings and roads in working order.

8. Under the head of Establishment a fresh departure has been made in the manner of distributing the charges for the Public Works establishments of the Province. It has hitherto been the custom to provide the cost of the entire Public Works establishments employed, both in the General and Irrigation Branches, in the Provincial Civil Works Budget, and to charge the Irrigation Branch only with a sum calculated at 23 per cent. on the actual outlay incurred in that Branch. This arrangement has now come to an end, and the Budget of each Branch provides for the cost of the establishments to be employed on its work. Accordingly Part III of the Provincial Civil Works Budget provides the cost of Public Works establishments employed on Civil Works other than Irrigation, together with a share of the cost of the Secretariat and Accounts establishments, the charges for which have, for the present, been equally divided between the General and Irrigation Branches. Under this arrangement the estimate for the establishments of the General Branch amounts to Rs. 9,70,482, and after debiting the Imperial and Local Funds works at the sanctioned rate, the balance Rs. 8,56,432) is charged to Provincial Civil Works. This amount includes a sum of Rs. 1,19,340 provided for the salaries, &c., of Inspectors of Local Works in Bengal, who have been appointed in accordance with the Local Self-Government Act. Measures are now being taken to relieve the Civil Works Budget of a further portion of the expenditure incurred in the Secretariat by debiting to Railways a sum representing the expenditure incurred on account of that Branch, and the necessary adjustment in this respect will be made in the revised estimate.

9. The total estimated cost of the Public Works establishments employed in Bengal amounts to Rs. 23,27,337, and deducting the share debitable to the General Branch, the charge to Irrigation amounts to Rs. 13,56,855. Although the Bengal Government was relieved of 20 Engineers during 1886 87, the total charge for establishments in the present year as entered in the budgets is only Rs. 5,000 less than the estimated amount for that year.

The causes of this are noted below:—

(*a*)—The introduction of the Local Self-Government Act has caused the reversion to the Public Works Department of five senior officers, who held appointments under the Cess Act as Divisional Superintendents of Works. The cost of these officers is now included in the charge for Inspectors of Local Works appointed under the Local Self-Government Act.

(*b*)—Several of the officers transferred were already temporarily employed elsewhere, and their transfer therefore caused no immediate saving.

The establishment employed in Bengal is still in excess of the requirements of the province, and a further saving can only be effected by transferring the surplus men elsewhere. The matter is under consideration.

10. The estimate for Tools and Plant amounts to Rs. 43,920, and after debiting the Imperial and Local Funds works at the sanctioned rate, the balance (Rs. 36,620) has been charged to Provincial Civil Works.

ORDER.—Ordered that a copy of this Resolution and of the Budget Estimate be forwarded to all Superintending Engineers of Public Works Circles in Bengal; to the Superintendent of Works, Calcutta; to the Examiner of Public Works Accounts, Bengal; and to the Accountant-General, Bengal, for information and guidance.

Ordered also that a copy of the above Resolution and of the Budget Estimate be forwarded to all Commissioners of Divisions; to the Inspectors-General of Jails, Police, Registration, and Civil Hospitals; and to the Director of Public Instruction for information and guidance.

Ordered also that a copy of the above Resolution and of the Budget Estimate be forwarded to the Quarter-Master-General in India; to the Board of Revenue, Lower Provinces; and to the Secretaries to this Government, in the Revenue, Judicial, Political, General, Municipal and Financial Departments for information.

By order of the Lieutenant-Governor of Bengal,

C. W. I. HARRISON, *Lieut.-Col.*, R.E.,
Offg. Secretary to the Govt. of Bengal,
P. W. Dept.

COPY forwarded to the
for information.

W. B. BESTIC,
Under-Secretary to the Govt. of Bengal,
P. W. Dept.

CALCUTTA,
The 29th April 1887.

W. J.—Reg. No. 1737C—339—3-5-87.

496

1887.

GOVERNMENT OF BENGAL.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Accounts.

To

Resolution No. 1312A.

Dated 29th April 1887.

ORDERS on Public Works Department Budget Estimate of Provincial Civil Works in Bengal for 1887-88.

497

FINAL ISSUE.

47—CONSTRUCTION OF RAILWAYS.

BUDGET ESTIMATE,

CAPITAL,

OF THE

NORTHERN BENGAL STATE RAILWAY

FOR THE YEAR

1887-88.

(IMPERIAL.)

NORTHERN BENGAL STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1887-88.

Main and Minor Heads of Accounts.	Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.	Future years.	Sanctioned estimate.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Construction Accounts.								
I.—Preliminary expenses. — Survey expenses ...	.....	.....	.....	64,929	64,929	.....	.....	
Plant ...	.....	.....	.....	209	209	.....	.....	
Establishment, including salaries and allowances and contingencies ...	.....	.....	.....	31,629	31,629	.....	.....	
II.—Land	750	600	2,000	8,17,934	8,20,534	.....	.....	
III.—Construction of line. — Earthwork ...	10,000	6,400	2,500	14,75,714	14,84,614	.....	.....	
Bridge-work ...	.....	12,000	.....	36,28,407	36,40,407	.....	.....	
Tunnels ...	.....	.....	.....	.....	.....	.....	.....	
Level crossings, huts, lodges, &c., &c. ...	38,000	8,000	20,000	74,392	1,02,392	.....	.....	
Fencing	.....	3,500	.....	5,09,117	5,12,617	.....	.....	
Electric telegraph ...	.....	.....	.....	47,611	47,611	.....	.....	
IV.—Ballast and Permanent-way. — Ballasting ..	25,000	35,915	32,000	12,35,463	13,03,378	.....	.....	
Permanent-way ...	30,000	19,500	8,000	44,19,803	44,47,303	.....	.....	
V.—Stations and Buildings. — Stations and offices ...	45,000	27,500	41,500	9,78,327	10,47,327	.....	.....	
Workshops and store buildings ...	1,500	4,500	.....	5,12,841	5,17,341	.....	.....	
Staff quarters ..	70,000	40,000	37,000	7,80,660	8,57,660	.....	.....	
Station machinery ...	45,000	6,585	25,000	4,13,183	4,44,768	.....	.....	
Total Construction Account ...	2,65,250	1,64,500	1,68,000	1,49,90,219	1,53,22,719	.....	.....	
VI.—Plant ... — Engineering ...	15,000	2,600	4,000	5,77,260	9,33,557	.....	.....	
Locomotive ...				2,56,195				
Carriage and wagon ...				2,153				
Station and office furniture				28,031				
Traffic				63,318				
VII.—Steam Ferries	1,62,000	500	1,65,000	4,44,197	6,09,697	.....	.....	
VIII.—Rolling Stock — Locomotive ...	.....	89,900	.....	8,81,676	9,71,576	.....	.....	
Carriage and wagon ...	97,750	—60,400	94,500	19,34,922	19,69,022	.....	.....	
IX.—Establishment as per schedule A ...	.....	.....	.....	21,98,733	21,98,733	.....	.....	
Less by Exchange	.....	.....	.....	8,62,950	8,62,950	.....	.....	
Total final heads ...	5,40,000	1,97,100	4,31,500	2,22,39,654	2,28,68,254	.....	.....	
Suspense Account as per Schedule B ...	—15,000	—69,600	—28,500	5,75,901	4,77,801	.....	.....	
Grand Total ...	5,25,000	1,27,500	4,03,000	2,28,15,555	2,33,46,055	.....	.....	
Deduct— Receipts on Capital Account	.....	67,300	.....	43,345	1,10,645	.....	.....	
Total ...	5,25,000	60,200	4,03,000	2,27,72,210	2,32,35,410	.....	.....	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English Stores received and other items charged off in England	1,73,000	47,200	1,47,000	59,63,350	61,57,550	.....	.....	
Net Indian Expenditure ...	3,52,000	13,000	2,56,000	1,68,08,860	1,70,77,860	.....	.....	

SCHEDULE B.

NORTHERN BENGAL STATE RAILWAY.

Detail of sums provided under suspense account for the year 1887-88.

	Actual balance at end of 1885-86.	Probable transactions of 1886-87.			Probable balance at end of 1886-87.	Probable transactions of 1887-88.			Probable balance at end of 1887-88.	Remarks.
		Debits.	Credits.	Net debits or credit.		Debits.	Credits.	Net debits or credit.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	
Purchases	—36,751	5,17,800	5,06,800	11,000	—25,751	5,53,000	5,53,000	.....	—25,751	
Sales	1,221	1,500	2,000	—500	721	1,500	1,500	...	721	
Stores	6,07,845	7,10,000	7,89,200	—79,200	5,28,645	8,38,900	8,64,400	—25,500	5,03,145	
Manufactures	3,452	200	3,652	—3,452	.....	.....	.....	.....	... .	
Workshop manufactures ...	—773	2,86,000	2,83,000	3,000	2,227	4,65,000	4,68,000	—3,000	—773	
Miscellaneous advances ...	842	12,000	12,383	—383	459	10,000	10,000	.....	459	
London stores	65	61,500	61,565	—65	.....	1,80,500	1,80,500	.....	.....	
Do. invoices ...	... ..	.....	.. ...	.....	... ..	.....	.....	.....	.....	
Total ...	5,75,901	15,89,000	16,58,600	—69,600	5,06,301	20,48,900	20,77,400	—28,500	4,77,801	

E. D'S.—Reg. No. 2121J—100—7-5-87.

No. 274 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 17, 1887.

NORTHERN BENGAL STATE RAILWAY.

Capital Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 339 A.—R., dated 25th March 1886.

Read also—

Letter No. 202 R. A., dated 24th January 1887, from the Government of Bengal.
Public Works Department letter No. 104 A.—R., dated 3rd February 1887, to ditto.
Letter No. 403 R. A., dated 22nd February 1887, from ditto.
" No. 506 R. A., dated 8th March 1887, from ditto.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—In Budget Orders a grant of Rs. 3,52,000 was assigned for outlay in India on the Northern Bengal State Railway during 1886-87, as under—

	Rs.
For direct outlay in India	3,06,000
" exchange	46,000
Total	3,52,000

2. The grant for direct outlay in India was reduced during the year to Rs. 71,500.

3. The Revised Estimate was at first submitted—

	Rs.
For direct outlay in India	70,100
" exchange	46,000
Total	1,16,100

4. The provision in the estimate for exchange was not correct, and the amount entered for direct outlay in India appeared to be in excess of requirements. On a reference to the Government of Bengal, in Public Works Department letter No. 104 A.—R. of the 3rd February 1887, an amended estimate has been furnished working up to a net Indian outlay of Rs. 13,600. The amount adopted in this estimate for exchange, after allowing for transfer of stores to Revenue, has not been separately intimated, although expressly asked for. From information received through the Accountant General, Public Works Department, the charge for exchange debitable to the Capital Account of the Railway in 1886-87 at 1*s.* 5½*d.* the rupee is estimated at Rs. 9,000. The Revised Estimate is accordingly accepted by the Government of India, in round figures, for the following amounts :—

	Rs.
For direct outlay in India	4,000
" exchange	9,000
Total	13,000

BUDGET ESTIMATE, 1887-88.

5. In Public Works Department letter No. 721 A.—R., dated 4th November 1886, a provisional grant of Rs. 2,50,000 was assigned for Capital outlay on the Northern Bengal State Railway during 1887-88, excluding exchange, for which a special grant was promised by the Government of India.

6. The Budget Estimate was at first submitted—

	Rs.
For direct outlay in India	2,50,000
" exchange	43,500
Total	2,93,500

But it was pointed out that the necessary funds should be set aside from this grant to meet the estimated expenditure in England on Indent No. 6 of 1886-87 for miscellaneous stores indented for from England for this line. The estimated expenditure in England on this indent amounts to Rs. 17,000, leaving a balance of Rs. 2,33,000 available for direct outlay in India. An amended estimate has been furnished working up to a net Indian outlay of Rs. 2,59,500. The provision for exchange in this estimate has not been separately reported. The net charge to Capital on this account in 1887-88 is estimated on information received through the Accountant General, Public Works Department, at Rs. 23,000. The Budget Estimate for 1887-88 is accordingly passed by the Government of India for the following amounts :—

	Rs.
For direct outlay in India	2,33,000
„ Exchange	23,000
Total	2,56,000

7. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted, are shown in the following table :—

Main Heads of Account.	Budget Grant, 1886-87.	Expenditure.			
		Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses	...	...	...	96,768	96,768
Land	750	600	2,000	8,15,876	8,18,476
Construction of Line	48,000	29,900	22,500	57,15,690	57,68,090
Ballast and Permanent-way	55,000	55,415	40,000	56,55,080	57,50,495
Stations and Buildings	1,61,500	78,585	1,03,500	26,71,388	28,53,473
Total Construction Accounts	2,65,250	1,64,500	1,68,000	1,49,54,802	1,52,87,302
Plant	15,000	2,600	4,000	9,23,194	9,29,794
Steam Ferries	1,62,000	500	1,65,000	4,44,198	6,09,698
Rolling Stock	97,750	29,500	94,500	28,16,598	29,40,598
Establishment	...	...	...	21,94,569	21,94,569
Loss by Exchange	...	...	...	8,62,950	8,62,950
Total Final Heads of Account	5,40,000	1,97,100	4,31,500	2,21,96,311	2,28,24,911
Suspense Accounts	—15,000	—69,000	—25,000	5,75,901	4,81,901
Grand Total	5,25,000	1,28,100	4,06,500	2,27,72,212	2,33,06,812
Deduct—Receipts on Capital Account	...	67,300	...	43,345	1,10,645
	5,25,000	60,800	4,06,500	2,27,28,867	2,31,96,167
Alterations by the Government of India, *vide* paras. 4 and 5	...	—600	—3,500	...	—4,100
	5,25,000	60,200	4,03,000	2,27,28,867	2,31,92,067
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England	1,73,000	47,200	1,47,000	59,63,351	61,57,551
Net Indian Outlay	3,52,000	13,000	2,56,000	1,67,65,516	1,70,34,516

8. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.*,

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 508 A. G., P. W. D.—19-3-87—140.

FINAL ISSUE

47.—CONSTRUCTION OF RAILWAYS.

BUDGET ESTIMATE

OF CAPITAL EXPENDITURE

OF THE

TIRHOOT STATE RAILWAY OPEN LINE

FOR THE YEAR

1887-88.

(IMPERIAL).

TIRHOOT STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1887-88.

Main and Sub-heads of Accounts.	Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses... Survey expenses... Plant ... Establishment, including salaries, allowances, and contingencies ...	.....	.....	.....	72,011	72,011	
	.....	.....	.....	72,011	72,011	
II.—Land	5,000	740	5,000	5,62,640	5,68,380	
III.—Construction of line: Earthwork ...	.....	170	3,000	7,18,026	7,21,196	
Bridgework ...	.....	—1,230	15,000	14,88,126	15,01,896	
Tunnels ...	.....	.....	.....	.....	.....	
Level crossings, huts, lodges, &c.	12,000	8,700	5,000	1,24,172	1,37,872	
Fencing ...	40,000	26,620	34,500	3,99,717	4,60,837	
Electric telegraph	.....	.....	.....	442	442	
Total ...	52,000	34,260	57,500	27,30,483	28,22,243	
IV.—Ballast and Permanent way. Ballasting ...	10,000	—20,000	16,500	12,91,218	12,71,218	
Permanent way ...		7,100		44,49,477	44,73,077	
Total ...	10,000	—12,900	16,500	57,40,695	57,44,295	
V.—Stations and Buildings. Stations and offices.	8,500	3,700	15,000	7,77,746	7,96,446	
Worhshops store buildings. ...	7,000	—44,100	8,000	3,01,371	2,65,271	
Staff quarters ...	15,000	15,000	25,000	5,63,389	6,03,389	
Station machinery	1,500	4,700	1,000	4,32,382	4,38,082	
Total ...	32,000	—20,700	49,000	20,74,888	21,03,188	
Total Construction Account ...	99,000	1,400	1,28,000	1,11,80,717	1,13,10,117	
VI—Plant ... Engineering ...	.....	—9,150	.....	1,28,594	1,19,444	
Locomotive ...	2,500	63,200	2,000	1,33,855	1,99,055	
Carriage and wagon	.....	.....	.....	883	883	
Station and office furniture.	.....	1,050	.....	1,07,007	1,08,057	
	2,500	55,100	2,000	3,70,339	4,27,439	
VII.—Steam Ferries	3,500	31,500	65,000*	4,98,824	5,95,324	
VIII.—Rolling-stock... Locomotive ...	.....	.....	.....	5,37,764	5,37,764	
Carriage and Wagon.	35,000	99,500	39,000†	10,28,691	11,67,191	
	35,000	99,500	39,000	15,66,455	17,04,955	
IX.—Establishment	.....	.....	.....	9,72,232	9,72,232	
Loss by exchange	.....	.....	.....	6,88,480	6,88,480	
Total Final Heads ...	1,40,000	1,87,500	2,34,000	1,52,77,047	1,56,98,547	
Suspense Account	.....	.....	.....	.....	.....	
Amount held in Reserve ...	.....	.....	.....	.....	.....	
Grand Total ...	1,40,000	1,87,500	2,34,000	1,52,77,047	1,56,98,547	
Deduct— Receipts on Capital Account ...	15,000	11,500	20,000	6,342	37,842	
	1,25,000	1,76,000	2,14,000	1,52,70,705	1,56,60,705	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged of in England ...	.....	.....	.....	35,23,778	35,23,778	
Net Indian Expenditure ...	1,25,000	(a)1,76,000	(b)2,14,000	1,17,46,927	1,21,36,927	

	Rs.
* Provision made for exchange on £1,500, being value of English stores	5,000
† Ditto ditto on £2,400, ditto ditto ditto	9,000
Total provision for exchange ...	14,000
Amount allotted by Government of India ...	2,00,000
Net provision made ...	(b)2,14,000

(a) This includes Rs. 12,000, portion of charges for "Exchange" communicated by Director-General.

H. P.—Reg. No. 938J—100—20-4-87.

No. 352 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Simla, March 31st, 1887.

TIRHOOT STATE RAILWAY.

Capital Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 315 A.—R., dated 25th March 1886.

Read also—

Letter No. 80 R. A., dated 10th January 1887, from the Government of Bengal.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—The Budget Estimate of the Tirhoot State Railway for 1886-87 was passed for a net Indian outlay of Rs. 1,25,000.

2. During the course of the year this grant was increased to Rs. 1,31,000 by the transfer of a sum of Rs. 6,000 from the grant of the Dacca Railway.

3. The Revised Estimate is submitted for the following amounts :—

	Rs.
For direct Capital outlay in India	1,63,000
„ Exchange	12,000
Total	1,75,000

with the remark that the excess over grant is merely nominal as representing a transfer of funds from the Tirhoot Section of the Assam-Behar Railway to cover the cost of underframes and fittings for rolling stock transferred.

4. The provision for Exchange has been calculated at 1*s.* 6*d.* the rupee. The estimated average rate of Exchange to be adopted in the Revised Estimates for 1886-87 has now been fixed at 1*s.* 5½*d.* the rupee. Allowing for this alteration in the rate, the provision for Exchange will stand at Rs. 13,000 in round figures. The Revised Estimate is accordingly accepted by the Government of India for the following amounts :—

	Rs.
For direct outlay in India	1,63,000
„ Exchange	13,000
Total	1,76,000

BUDGET ESTIMATE, 1887-88.

5. In Public Works Department letter No. 721 A.—R., dated 4th November 1886, a provisional grant of Rs. 2,00,000 was allotted for Capital outlay on the Tirhoot State Railway open line during 1887-88.

6. The Budget Estimate has been prepared for this amount, and a sum of Rs. 13,000 has been provided in addition to cover charges on account of Exchange. The provision for Exchange has been calculated at 1*s.* 6*d.* the rupee. The estimated average rate of Exchange to be adopted in the Budget Estimates for 1887-88 has been fixed at 1*s.* 5¾*d.* the rupee. Allowing for this alteration in the rate, the Budget Estimate is accepted by the Government of India for the following amounts :—

	Rs.
For direct outlay in India	2,00,000
„ Exchange	14,000
Total	2,14,000

506

7. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted, are shown in the following table :—

Main Heads of Account.	Budget Grant, 1886-87.	Expenditure.			
		Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses . .	...	...	...	72,011	72,011
Land	5,000	740	5,000	5,62,640	5,68,380
Construction of Line . .	52,000	34,260	57,500	27,30,483	28,22,243
Ballast and Permanent-way .	10,000	—12,900	16,500	57,40,695	57,44,295
Stations and Buildings . .	32,000	—20,700	49,000	20,74,888	21,03,188
Total Construction Accounts .	99,000	1,400	1,28,000	1,11,80,717	1,13,10,117
Plant	2,500	55,100	2,000	3,70,339	4,27,439
Steam Ferries . . .	3,500	31,500	65,000	4,98,824	5,95,324
Rolling Stock	35,000	98,500	38,000	15,66,455	17,02,955
Establishment . . .	...	...	...	9,72,232	9,72,232
Loss by Exchange . . .	...	...	...	6,88,480	6,88,480
Total Final Heads of Account .	1,40,000	1,86,500	2,33,000	1,52,77,047	1,56,96,547
Suspense Accounts . .	...	...	...	...	...
Grand Total .	1,40,000	1,86,500	2,33,000	1,52,77,047	1,56,96,547
Deduct—Receipts on Capital Account . .	15,000	11,500	20,000	6,342	37,842
Alterations by the Government of India, *vide* paras. 4 and 6 .	1,25,000 ...	1,75,000 +1,000	2,13,000 +1,000	1,52,70,705 ...	1,56,58,705 +2,000
	1,25,000	1,76,000	2,14,000	1,52,70,705	1,56,60,705
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England . .	...	...	...	35,23,778	35,23,778
Net Indian Outlay . .	1,25,000	1,76,000	2,14,000	1,17,46,927	1,21,36,927

8. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

Order.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the Estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Deputy Secretary to the Govt. of India.

FINAL ISSUE.

47—CONSTRUCTION OF RAILWAYS.

BUDGET ESTIMATE

CAPITAL EXPENDITURE

ON THE

ASSAM-BEHAR STATE RAILWAY, TIRHOOT SECTION

(GUNDUK BRIDGE AND KOSI EXTENSION),

FOR THE YEAR

1887-88.

(IMPERIAL.)

ASSAM-BEHAR STATE RAILWAY, TIRHOOT SECTION (GUNDUK BRIDGE AND KOSI EXTENSION).

Abstract of Budget Estimate (Capital) for the year 1887-88.

Main and Sub-heads of Accounts.		Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during, 1887-88.	Incurred to end of 1885-86.	Total.	Future years.	Sanctioned estimate.	Remarks.
Construction Accounts.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. Survey expenses ...	K	.....	—1,200	.....	94,822	93,622	.....	97,500	
	G	.....	.....	.....	25	25	.....	500	
Plant	K								
	G								
Establishment, including salaries, allowances, and contingencies ...	K								
	G								
	K	.....	—1,200	.....	94,822	93,622	.....	97,500	
	G	.....	.....	.....	25	25	.....	500	
II.—Land	K	.....	10,000	10,000	76,219	96,219	.....	1,40,469	
	G	.....	20,000	5,000	36,082	61,082	.....	55,000	
III.—Construction of line. Earthwork ...	K	.....	17,000	12,000	69,549	98,549	.....	1,62,461	
	G	1,000	7,500	.....	23,735	31,235	.....	28,408	
Bridgework ...	K	.....	49,000	1,20,000	2,07,784	3,36,784	.....	8,33,870	
	G	8,23,850	8,14,200	20,910	6,39,592	14,74,702	.....	16,40,938	
Tunnels ...	K	.....	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
Level crossings, huts, lodges, &c.	K	.....	500	12,000	1,557	14,057	.....	15,500	
	G	500	500	.....	214	744	.....	3,844	
Fencing ...	K	.....	.....	.....	635	635	.....	96,640	
	G	.....	5,000	.....	.....	5,000	.....	5,500	
Electric Telegraph	K	.....	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
	K	.....	26,500	1,44,000	2,79,525	4,50,025	.....	11,08,471	
	G	8,25,350	8,27,200	20,910	6,63,571	15,11,681	.....	16,78,690	
IV.—Ballast and Permanent-way. Ballasting ...	K	.....	15,000	50,000	92,012	1,57,012	.....	2,42,880	
	G	.....	16,000	.....	2,123	18,123	.....	16,555	
Permanent-way ...	K	.....	25,000	1,45,000	3,25,125	4,95,125	.....	7,20,642	
	G	.....	31,000	.....	35,376	66,376	.....	52,439	
	K	.....	40,000	1,95,000	4,17,137	6,52,137	.....	9,63,522	
	G	.....	47,000	.....	37,499	84,499	.....	68,994	
V.—Stations and Buildings. Stations and offices	K	.....	9,450	20,000	39,302	68,752	.....	1,14,071	
	G	2,000	3,650	.....	14,700	18,350	.....	20,863	
Workshop store buildings. ...	K	.....	.....	.....	.....	.....	.....	37,281	
	G	.....	.....	.....	7,557	7,557	.....	7,035	
Staff quarters ...	K	.....	2,300	12,000	27,252	41,552	.....	93,076	
	G	.....	4,600	.....	23,069	27,669	.....	26,901	
Station machinery	K	.....	4,250	8,000	13,068	25,318	.....	74,637	
	G	.....	4,750	.....	.....	4,750	.....	12,180	
	K	.....	16,000	40,000	79,622	1,35,622	.....	3,19,065	
	G	2,000	13,000	.....	45,326	58,326	.....	66,979	
Total Construction Account ...	K	.....	91,300	3,89,000	9,47,325	14,27,625	.....	26,29,027	
	G	8,27,350	9,07,200	25,910	7,82,503	17,15,613	.....	18,70,163	
VI.—Plant ... Engineering ...	K	.....	—6,600	2,000	13,760	9,160	.....		
	G	.....	—42,200	.....	1,27,468	85,268	.....		
Locomotive ...	K	.....	.....	.....	—97	—97	.....		
	G	.....	.....	.....	.....	.....	.....	49,500	
Carriage and wagon, station and office furniture ...	K	.....	3,600	.....	6,800	10,400	.....	61,500	
	G	.....	200	.....	2,210	2,410	.....		
	K	.....	—3,000	2,000	20,463	19,463	.....	49,500	
	G	.....	—42,000	.....	1,29,678	87,678	.....	61,500	
VII.—Steam Ferries	K	.....	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
Carried over ...	K	.....	88,300	3,91,000	9,67,788	14,47,088	.....	26,78,527	
	G	8,27,350	8,65,200	25,910	9,12,181	18,03,291	.....	19,31,663	

K—Represents Kosi extension.
G— Ditto Gunduk Bridge.

509

ASSAM-BEHAR STATE RAILWAY, TIRHOOT SECTION (GUNDUCK BRIDGE AND KOSI EXTENSION).

Abstract of Budget Estimate (Capital) for the year 1887-88.

Main and Sub-heads of Accounts.		Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.	Future years.	Sanctioned estimate.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	K	.....	88,300	3,91,000	9,67,788	14,47,088	.....	26,78,527	
	G	8,27,350	8,65,200	25,910	9,12,181	18,03,291	.....	19,31,663	
VIII.—Rolling-stock. Locomotive	K	.....	6,000	.....	57,634	63,634	.....	3,04,321	
	G	.....	.....	.....	.....	.....	.....		
Carriage and wagon	K	.....	.....	40,000	5,209	45,209	.....		
	G	.....	.....	.....	.....	.....	.....		
	K	.....	6,000	40,000	62,843	1,08,843	.....	3,04,321	
	G	.....	.....	.....	.....	.....	.....	.....	
IX.—Establishment as per Schedule A	K	.....	9,130	23,400	71,109	1,03,639	.....	1,73,952	
	G	44,000	52,120	5,900	63,598	1,21,618	.....	92,856	
Loss by exchange	K	.....	.....	.....	96,210	96,210	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
Total final heads ...	K	.....	1,03,430	4,54,400	11,97,950	17,55,780	.....	31,56,800	
	G	8,71,350	9,17,320	31,810	9,75,779	19,24,909	.....	20,24,519	
Suspense account as per Schedule B...	K / G	—2,25,000	—2,19,950	—1,93,300	8,37,989	4,24,739	.....	.....	
			—4,000	.....	.....	—4,000	.....	.....	
Amount held in Reserve	K	.....	.....	.....	.....	.....	.....	.....	
	G	.....	.....	.....	.....	.....	.....	.....	
Grand Total ...	K	.....	—1,16,520	2,61,100	20,35,939	21,80,519	.....	.....	
	G	6,46,350	9,13,320	31,810	9,75,779	19,20,909	.....	.....	
Deduct— Receipts on Capital Account ...	K	.....	78,400	.....	693	79,093	.....	.....	
	G	1,200	800	30,000	994	31,794	.....	.....	
	K	.....	—1,94,920	2,61,100	20,35,246	21,01,426	.....	.....	
	G	6,45,150	9,12,520	1,810	9,74,785	18,89,115	.....	.....	
Deduct— Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged of in England	K / G	3,74,350		2,62,910					
			3,87,600	67,910	3,21,747	7,77,257	.....	.....	
			.....	.....	.....	.....	.....	.....	
Net Indian Expenditure ...	K	.....	—5,82,520	1,93,190	17,13,499	13,24,169	.....	.....	
	G	2,70,800	9,12,520	1,810	9,74,785	18,89,115	.....	.....	
Grand Total ...		2,70,800	3,30,000	1,95,000	26,88,284	32,13,284	.....	.....	

ASSAM-BEHAR STATE RAILWAY, TIRHOOT SECTION (GUNDUCK BRIDGE AND KOSI EXTENSION).

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1887-88.

Suspense heads.	Actuals balance at end of 1885-86.	Probable transactions of 1886-87.			Probable balance at end of 1886-87.	Probable transactions of 1887-88.			Probable balance at end of 1887-88.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase { Stores ... / Plant ... }	−6,671	2,07,000	2,07,000	.....	−6,671	2,90,000	2,90,000	.....	6,671	
Sales	167	5,000	5,000	.....	167	5,000	5,000	.....	167	
Stores	8,41,442	15,50,000	17,69,418	−2,19,418	6,22,024	4,35,000	6,28,300	−1,93,300	4,28,724	
Manufacture ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advances...	90	20,000	19,890	110	200	20,000	20,000	.....	200	
London stores ...	4,642	6,33,000	6,37,642	−4,642	.....	1,45,000	1,45,000	.....	.....	
Do. invoices ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture...	−1,681	2,27,000	2,27,000	.....	−1,681	2,00,000	2,00,000	.....	−1,681	
Total ...	8,37,989	26,42,000	28,65,950	−2,23,950	6,14,039	10,95,000	12,88,300	−1,93,300	4,20,739	

ASSAM-BEHAR STATE RAILWAY, TIRHOOT SECTION.

GUNDUCK BRIDGE DIVISION AND KOSI EXTENSION.

Abstract of Establishment Charges, 1887-88.

Sub-heads of Establishment.		Salaries, 1887-88.	Travelling allowance, 1887-88.	Contingencies, 1887-88.	Total.		Distribution.			
							Capital.		Revenue.	
					1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	K.	6,924	.....	44	6,968	.....	6,968	.....	.....	.....
	G.	.....	.....	.....	.....	7,128	.....	7,128	.....	.....
Engineering	K.	7,296	744	300	8,340	8,756	8,340	8,756	.....	.....
	G.	5,770	18	30	5,818	35,315	5,818	35,315	.....	.....
Stores	K.	4,200	.....	100	4,300	223	4,300	223	.....	.....
	G.	.....	.....	.....	.....	5,960	.....	5,960	.....	.....
Audit and Accounts ...	K.	3,240	.....	.....	3,240	.....	3,240	.....	.....	.....
	G.	.....	.....	.....	.....	3,160	.....	3,160	.....	.....
Medical and Sanitation ...	K.	492	.....	60	552	151	552	151	.....	.....
	G.	82	.....	.....	82	557	82	557	.....	.....
Traffic		.....	.....	.....	.....	.....	.....	.....	.....	.....
Locomotive		.....	.....	.....	.....	.....	.....	.....	.....	.....
Steam-boat service		.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	K.	22,152	244	504	23,400	9,130	23,400	9,130	.....	.....
	G.	5,852	18	30	5,900	52,120	5,900	52,120	.....	.....
Grand Total ...		28,140	618	534	29,300	61,250	29,300	61,250	.....	.....

K.—Represents Kosi Extension.
G.— Ditto Gunduck Bridge.

SCHEDULE

CAPITAL AND

Budget Estimate of Establishment of the Tirhoot Section, Assam-Behar

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Direction.	Rs.	Rs.	Rs.
		Share of Engineer-in-Chief's salary	.....	.....	.....
	1	Clerk	15	.....	.....
	1	Draftsman	50	.....	.....
	2	Peons	6	.....	...
		Total ...	.....	.....	.....
		ENGINEERING DEPARTMENT.			
		Engineer Establishment.			
.....	.....	One-third share of Executive Engineer's salary, 4th grade	600	600	(a)1,200
		Total Engineer Establishment ...	.....	.....	1,200
		Upper Subordinate Establishment.			
1	.....	Supervisor, 1st grade	200	200	(b)600
1	1	Ditto, 2nd „	(c)180	180	2,160
		Total Upper Subordinate Establishment ...	.....	.....	2,760
		Lower Subordinate Establishment.			
1	1	Sub-overseer	50	50	600
2	.....	Ditto	40	80	(d)240
		Total Lower Subordinate ...	.....	.....	840
		Petty Establishment.			
1	1	Jemadar	9	9	(e)18
10	8	Mason mistries	.....	.....	160
2	.....	Trollymen	7	70	840
		Sub-divisional chowkidars	5	10	(f)40
		Total ...	.....	.....	1,058
		Office Establishment.			
1	.....	Clerk	80	80	(g)560
1	1	Do.	35	35	420
3	.....	Do.	30	90	(h)450
1	.....	Do.	20	20	(i)40
.....	2	Do.	30 & 45	.....	.....
4	2	Peons	6	24	288
1	.....	Duftry	10	10	(j)50
		Total Office Establishment ...	.....	.....	1,808
		Telegraph ...	.....	.....	130
		Travelling allowance ...	.....	.....	900
		Total Engineering Establishment ...	.....	.....	8,696

A.

REVENUE.

State Railway, Kosi Extension, for the year 1887-88.

1886-87.			Estimate, 1887-88.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	500	6,000	6,000	.....	6,000	
.....	.....	.....	15	180	180	.....	180	
.....	.....	.....	50	600	600	.....	600	
.....	.....	.....	12	144	144	.....	144	
.....	.....	.....	.....	6,924	6,924	.....	6,924	
1,200	.....	1,200	200	2,400	2,400	.....	2,400	(a) For two months only.
1,200	.....	1,200	.....	2,400	2,400	.....	2,400	
600	.....	600	.....	.....	.....	.....	.....	(b) For three months only.
2,160	.....	2,160	180	2,160	2,160	.....	2,160	(c) Includes sub-divisional allowance.
2,760	.....	2,760	.....	2,160	2,160	.....	2,160	
600	.....	600	50	600	600	.....	600	
240	.....	240	.....	.....	.....	.....	.....	(d) For three months only
840	.....	840	.....	600	600	.....	600	
18	.....	18	.....	.....	.....	.....	.....	(e) For two months only.
160	.....	160	.....	.....	.....	.....	.....	
840	.....	840	56	672	672	.....	672	
40	.....	40	.....	.....	.....	.....	.....	(f) For four months only.
1,058	.....	1,058	.....	672	672	.....	672	
560	.....	560	.....	.....	.....	.....	.....	
420	.....	420	35	420	420	.....	420	(g) For seven months only.
450	.....	450	.....	.....	.....	.....	.....	(h) For five months only.
40	.....	40	.....	.....	.....	.....	.....	(i) For two months only.
.....	.....	.....	75	900	900	.....	900	
288	.....	288	12	144	144	.....	144	
50	.....	50	.....	.....	.....	.....	.....	(j) For five months only.
1,808	.....	1,808	.....	1,464	1,464	.....	1,464	
130	.....	130	.....	.....	.....	.....	.....	
900	.....	900	.....	744	744	.....	744	
8,696	.....	8,696	.....	8,040	8,040	.....	8,040	

SCHEDULE

CAPITAL AND

Budget Estimate of Establishment on the Tirhoot Section, Assam-Behar

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
			Rs.	Rs.	Rs.
.....	.....	AUDIT AND ACCOUNTS	.....	.....	.....
		Total ...	.....	.....	.....
		TOTAL AUDIT AND ACCOUNTS ...	.....	.....	.....
		STORE DEPARTMENT.			
		Secretary of State's General charges	.....	.....	130
		Share of Store-keeper's salary	.....	.....	.....
1	1	Sub-Store-keeper	.....	.....	40
.....	1	Clerk	.....	.....	.....
.....	1	Moonshee	.....	.....	.....
1	.....	Peon	.....	.....	6
2	7	Chowkidars	5	.....	10
		Total ...	.....	.....	186
		TOTAL STORE DEPARTMENT ...	.....	.....	186
		Medical.			
1	1	Native Doctor	20	.....	70
1	.....	Patrol	.....	.....	15
.....	3	Sweepers	5	.....	.....
.....	1	Peon	6	.....	.....
		Total ...	.....	.....	85
		Travelling allowance ...	.....	.....	4
		Total Medical ...	.....	.....	89
		CONTINGENCIES.			
.....	.....	Engineer-in-Chief's Office	.....	.....	.....
.....	.....	Executive Engineer's Office	.....	.....	60
.....	.....	Store-keeper's Office	.....	.....	37
.....	.....	Medicines and diets, &c.	.....	.....	62
		Total Contingencies ...	.....	.....	159
		Add Total Establishment ...	.....	.....	8,971
		GRAND TOTAL, SCHEDULE A ...	.....	.....	9,130

515

A—*continued.*

REVENUE.

State Railway, Kosi extension, for the year 1887-88—continued.

1886-87.			Estimate, 1887-88.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	.....	.....	270	3,240	3,240	.....	3,240	
.....	.....	.....	.....	3,240	3,240	.....	3,240	
.....	.....	.....	.....	3,240	3,240	.....	3,240	
130	.....	130	.....	.....	.....	.....	.....	
.....	.....	.....	200	2,400	2,400	.....	2,400	
40	.....	40	70	840	840	.....	840	
.....	.....	.....	30	360	360	.....	360	
.....	.....	.....	15	180	180	.....	180	
6	.....	6	.....	.....	.....	.....	...	
10	.....	10	35	420	420	.....	420	
186	.....	186	.....	4,200	4,200	.....	4,200	
186	.....	186	.....	4,200	4,200	.....	4,200	
70	.....	70	20	240	240	.....	240	
15	.....	15	.....	.....	.....	.....	.....	
.....	.....	.....	15	180	180	.....	180	
.....	.....	.....	6	72	72	.....	72	
85	.....	85	.....	492	492	.....	492	
4	.....	4	.....	.....	.....	.....	.....	
89	.....	89	.....	492	492	.....	492	
.....	.....	.....	.....	44	44	.....	44	
60	.....	60	.....	300	300	.....	300	
37	.....	37	.....	100	100	.....	100	
62	.....	62	.....	60	60	.....	60	
159	.....	159	.....	504	504	.....	504	
8,971	.....	8,971	.....	22,896	22,896	.....	22,896	
9,130	.....	9,130	.....	23,400	23,400	.....	23,400	

SCHEDULE

CAPITAL AND

Budget Estimate of Establishment of the Tirhoot Section, Assam-Behar

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
		Direction.	Rs.	Rs.	Rs.
		Share of Engineer-in-Chief's salary	.....	500	6,000
1	.....	Clerk	15	15	180
1	.....	Do.	40	40	240
1	.....	Draftsman	50	50	500
2	.....	Peons	6	12	144
2	.....	Khalasies	7	14	14
		Total ...	.....	.....	7,078
		Total Direction ...	.....	.....	7,078
		ENGINEERING DEPARTMENT.			
		Engineer Establishment.			
1	1	Executive Engineer, 2nd grade	{ 700 / 800 }	9,300	.....
1	1	Assistant Engineer, 1st „	500	.....	6,000
		Total Engineer Establishment ...	.....	.....	15,300
		Upper Subordinate Establishment.			
1	1	Sub-Engineer	280	280	3,360
1	1	Overseer, 3rd grade	100	100	1,200
1	1	Inspector of Works	200	200	1,600(*d*)
1	1	Overseer	80	80	640
		Total Upper Subordinate Establishment ...	.....	.....	6,800
		Lower Subordinate Establishment.			
1	1	Sub-Overseer	45	45	540
2	1	Ditto	40	80	960
1	1	Ditto	25	25	300
2	.....	Ditto	30	60	240(*e*)
.....	1	Ditto	38	.....	.....
		Total Lower Subordinate ...	.....	.....	2,040
		Petty Establishment.			
1	1	Munshi time-keeper	18	18	216
1	.....	Ditto	18	18	54(*f*)
1	1	Cash jemadar	12	12	144
3	3	Burkundazes	7	21	252
5	5	Chaprasies	6	30	360
2	2	Chowkidars	6	12	144
12	12	Boatmen	.....	82	984
2	2	Chainmen	6	12	144
4	4	Trollymen	6	24	288
		Total Petty ...	.....	.....	2,586

517

A.

REVENUE.

State Railway, Gunduck Bridge Division, for the year 1887-88.

1886-87.			Estimate, 1887-88.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,000	.....	6,000	.....	.....	.....	.....	.....	
180	.....	180	.....	.....	.....	.....	.....	
240	.....	(a) 240	.....	.....	.....	.....	.....	(a) For six months.
500	.....	(b) 500	.....	.....	.....	.....	.....	(b) For ten months.
144	.....	144	.....	.....	.....	.....	.....	
14	.....	(c) 14	.....	.....	.....	.....	.....	(c) Actual charge of 1886-87.
7,078	.....	7,078	.....	.....	.....	.....	.....	
7,078	.....	7,078	.....	.....	.....	.....	.....	
9,300	.....	9,300	800	1,600	1,600	.....	1,600	
6,000	.....	6,000	500	1,000	1,000	.....	1,000	
15,300	.....	15,300	.....	2,600	2,600	.....	2,600	
3,360	.....	3,360	280	560	560	.....	560	
1,200	.....	1,200	100	200	200	.....	200	
1,600	.....	1,600	200	400	400	.....	400	(d) For eight months.
640	.....	640	80	160	160	.....	160	
6,800	.....	6,800	.....	1,320	1,320	.....	1,320	
540	.....	540	45	90	90	.....	90	
960	.....	960	40	80	80	.....	80	
300	.....	300	25	50	50	.....	50	
240	.....	240	.....	.....	.....	.....	.....	(e) For four months.
.....	.....	.....	38	76	76	.....	76	
2,040	.....	2,040	.....	296	296	.....	296	
216	.....	216	18	36	36	.....	36	
54	.....	54	.....	.....	.....	.....	.....	(f) For three months.
144	.....	144	12	24	24	.....	24	
252	.....	252	21	42	42	.....	42	
360	.....	360	30	60	60	.....	60	
144	.....	144	12	24	24	.....	24	
984	.....	984	82	164	164	.....	164	
144	.....	144	12	24	24	.....	24	
288	.....	288	24	48	48	.....	48	
2,586	.....	2,586	.....	422	422	.....	422	

SCHEDULE

CAPITAL AND

Budget Estimate of Establishment of the Tirhoot Section, Assam-Behar

Number.		Details.	Monthly salary of office.	Estimate.	
1886-87.	1887-88.			Per mensem.	Per annum.
		Office Establishment.	Rs.	Rs.	Rs.
1	1	Accountant	150	150	1,800
1	1	Clerk	60	60	720
1	1	„ 3rd grade	50	50	600
2	2	„ 3rd „	45	90	1,080
1	1	„ 4th „	35	35	420
1	1	Cashier	60	60	720
1	1	Draftsman	50	50	600
1	.....	Ditto	70	70	490(*a*)
3	3	Peons	.....	20	240
1	1	Chowkidar	6	6	72
		Telegraph men	.....	.....	500
		Total Office Establishment ...	.....	.....	7,242
		Travelling allowance ...	.....	.....	627
		Total Engineering Establishment ...	.....	.....	34,595
		Audit and Accounts.			
1	.....	Accountant, 3rd grade	170	170	850(*b*)
10	.....	Clerks	.....	250	1,750(*c*)
2	.....	Do.	40	80	400(*d*)
2	.....	Peons	6	12	144
		Total Audit and Accounts ...	.....	.....	3,144
		Store Department.			
		Secretary of State's General Charges	.....	.....	1,620
		Share of Store-keeper's salary	.....	200	2,400
1	.....	Sub-store-keeper	70	70	840
1	.....	Munshi	15	15	180
7	.....	Chowkidars	5	35	420
1	.....	Clerk	30	30	360
2	.....	Peons	6	12	48(*e*)
		Total ...	.....	.....	5,868
		Travelling allowance ...	.....	.....	50
		Total Store Department ...	.....	.....	5,918

519

A.—*continued.*

REVENUE.

State Railway, Gunduck Bridge Division, for the year 1887-88—continued.

1886-87.			Estimate, 1887-88.					Remarks.
Distribution of charges.			Per mensen.	Per annum. For 2 months.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,800	.....	1,800	150	300	300	.....	300	
720	.....	720	60	120	120	.....	120	
600	.....	600	50	100	100	.....	100	
1,080	.....	1,080	90	180	180	.....	180	
420	.....	420	35	70	70	.....	70	
720	.....	720	60	120	120	.....	120	
600	.....	600	50	100	100	.....	100	
490	.....	490	.....	.....	.....	.....	.....	(a) For seven months.
240	.....	240	20	40	40	.....	40	
72	.....	72	6	12	12	.....	12	
500	.....	500	.....	90	90	.....	90	
7,242	.....	7,242	.....	1,132	1,132	.....	1,132	
627	.....	627	.....	18	18	.....	18	
34,595	.....	34,595	.....	5,788	5,788	.....	5,788	
850	.....	850	.....	.....	.....	.....	.....	(b) For five months.
1,750	.....	1,750	.....	.....	.....	.....	.....	(c) For seven months.
400	.....	400	.....	.....	.....	.....	.....	(d) For four months.
144	.....	144	.....	.....	.....	.....	.....	
3,144	.....	3,144	.....	.....	.....	.....	.....	
1,620	.....	1,620	.....	.....	.....	.....	.....	
2,400	.....	2,400	.....	.....	.....	.....	.....	
840	.....	840	.....	.....	.....	.....	.....	
180	.....	180	.....	.....	.....	.....	.....	
420	.....	420	.....	.....	.....	.....	.....	
360	.....	360	.....	.....	.....	.....	.....	
48	.....	48	.....	.....	.....	.....	.....	(e) For four months.
5,868	.....	5,868	.....	.....	.....	.....	.....	
50	.....	50	.....	.....	.....	.....	.....	
5,918	.....	5,918	.....	.....	.....	.....	.....	

SCHEDULE

CAPITAL AND

Budget Estimate of Establishment on the Tirhoot Section, Assam-Behar

Number.		Details.	Monthly salary of office.	Estimate.	
1886-87.	1887-88.			Per mensem.	Per annum.
			Rs.	Rs.	Rs.
		Medical.			
1	1	Hospital Assistant	.....	.....	270
3	3	Sweepers	5	15	180
1	1	Patrol	6	6	72
		Total ...	.....	.....	522
		Travelling allowance ...	.....	.....	15
		Total Medical ..	.....	.....	537
		Contingencies.			
		Engineer-in-Chief's Office	.....	.....	50
		Executive Engineer's Office	.....	.....	720
		Store-keeper's Office	.....	.....	42
		Examiner's Office	.....	.....	16
		Medicines and diets, &c.	.....	.....	20
		Total Contingencies ...	.....	.....	848
		Add Total Establishment ...	.....	.....	51,272
		Grand Total, Schedule A ...	.....	.....	52,120

521

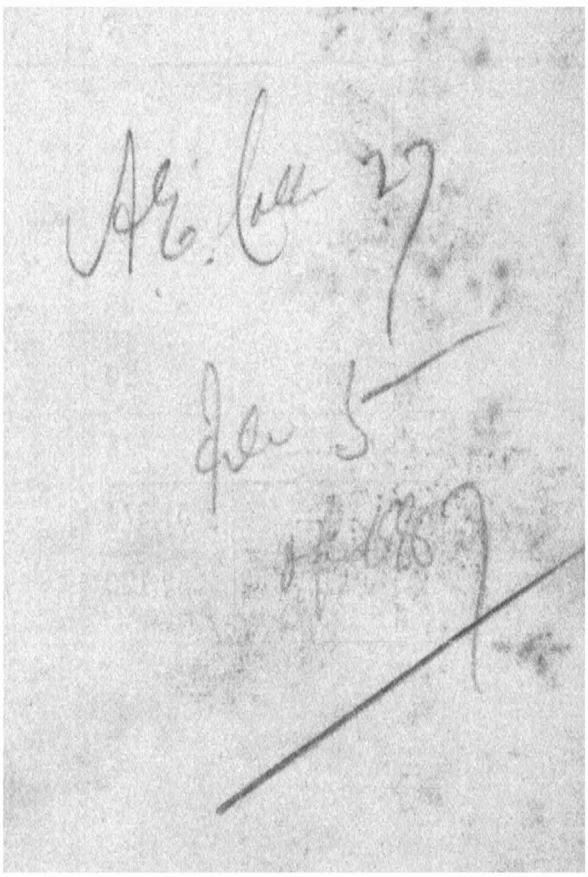
A—*concluded.*

REVENUE.

State Railway, Gunduck Bridge Division, for the year 1887-88—concluded.

1886-87.			Estimate, 1887-88.					Remarks.
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.			
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
270	.....	27	20	40	40	.....	40	
180	.....	180	15	30	30	.....	30	
72	.....	72	6	12	12	.....	12	
522	....	522	.....	82	82	.....	82	
15	.....	15	.....	...	.....	.....	.....	
537	.....	537	.....	82	82	.....	82	
50	.....	50	.....	.....	.....	.....	.....	
720	.....	720	.....	30	30	.....	30	
42	.....	42	.....	.....	.....	.....	.....	
16	.....	16	.....	.....	.....	.....	.....	
20	.....	20	.....	.....	.....	.....	.....	
848	.....	848	.....	30	30	.....	30	
51,272	.....	51,272	.....	5,870	5,870	.....	5,870	
52,120	.....	52,120	.....	5,900	5,900	.....	5,900	

Beng. Sect. Press—E. D'S. & others—Reg. No. 613J—100—16-4-87.



No. 272 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 17, 1887.

ASSAM-BEHAR STATE RAILWAY—TIRHOOT SECTION.

Capital Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 302 A.—R., dated 24th March 1886.

Read also—

Letter No. 118 R. A., dated 14th January 1887, from the Government of Bengal.
Public Works Department No. 147 A.—R., dated 12th February 1887, to ditto.
Letter No. 465 R. A., dated 2nd March 1887, from ditto.
" 531 R. A., " 12th " " from ditto.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—In Budget Orders a grant of Rs. 2,70,800 was assigned for outlay in India on the Tirhoot Section of the Assam-Behar State Railway during 1886-87, as under:—

	Rs.
For direct outlay in India	1,55,000
" Exchange	1,15,800
Total	2,70,800

The grant for direct outlay in India was increased during the year to Rs. 3,19,000.

2. The Revised Estimate was at first submitted for the following amounts:—

	Rs.
For direct outlay in India	2,67,800
" Exchange	1,23,000
Total	3,90,800

but the amount entered for direct outlay in India was subsequently reduced to Rs. 1,92,800 by the Government of Bengal in letter No. 263 R. A., dated 31st January 1887. The provision for Exchange has been calculated at 1*s.* 6*d.* the rupee, but the rate to be adopted in the Revised Estimates for 1886-87 has now been fixed at 1*s.* 5½*d.* the rupee. Allowing for this alteration, the provision for Exchange will stand at Rs. 1,37,000, and the Revised Estimate is accepted by the Government of India for the following amounts:—

	Rs.
For direct outlay in India	1,93,000
" Exchange	1,37,000
Total	3,30,000

BUDGET ESTIMATE, 1887-88.

3. In Public Works Department letter No. 721 A.—R., dated 4th November 1886, a provisional grant of Rs. 18,50,000 was assigned for Capital outlay on the Assam-Behar State Railway during 1887-88. Of this amount

Rs. 16,00,000 has been allotted by the Government of Bengal to the Assam-Behar Section of the line, leaving a balance of Rs. 2,50,000 available for outlay on the Tirhoot Section.

4. From the grant allotted to the Tirhoot Section, a sum of Rs. 65,000 has been reserved to cover the estimated expenditure in England on indents for English stores likely to be submitted for compliance in 1887-88, leaving a balance of Rs. 1,85,000 available for outlay in India.

5. The charge for Exchange debitable to this section is estimated at Rs. 8,700 at 1*s.* 6*d.* the rupee. But the estimated average rate of Exchange to be adopted in the Budget Estimates for 1887-88 has been fixed at 1*s.* $5\frac{3}{4}$*d.* the rupee. Allowing for this modification, the provision for Exchange will stand at Rs. 10,000 in round figures. The Budget Estimate for 1887-88 is accordingly passed by the Government of India for the following amounts :—

	Rs.
For direct outlay in India	1,85,000
„ Exchange	10,000
Total .	1,95,000

6. The provision in the Budget Estimate for "Debits to the Indian books by credits to Expenditure in England for value of English stores received and other items charged off in England" has been increased from Rs. 2,910 to Rs. 67,910 to provide for the further supplies of English stores referred to in para. 4.

7. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted, are shown in the following table :—

Main Heads of Account.	Budget Grant, 1886-87.	Expenditure.				Sanctioned Estimate.
		Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses . .	...	—1,200	...	94,847	93,647	98,000
Land	...	30,000	15,000	1,12,301	1,57,301	1,95,469
Construction of Line . .	8,25,350	8,39,500	1,64,910	9,43,096	19,47,506	27,87,161
Ballast and Permanent-way .	...	87,000	1,95,000	4,54,636	7,36,636	10,32,516
Stations and Buildings . .	2,000	29,000	40,000	1,24,948	1,93,948	3,86,044
Total Construction Accounts .	8,27,350	9,84,300	4,14,910	17,29,828	31,29,038	44,99,190
Plant	...	—45,000	2,000	1,50,141	1,07,141	1,11,000
Steam Ferries . . .	...	...	...	...	...	...
Rolling Stock . . .	...	6,000	38,700	62,843	1,07,543	3,04,321
Establishment . . .	44,000	61,250	29,300	1,34,707	2,25,257	2,66,808
Loss by Exchange . . .	...	...	...	96,210	96,210	...
Total Final Heads of Account	8,71,350	10,06,550	4,84,910	21,73,729	36,65,189	51,81,819
Suspense Accounts . . .	—2,25,000	—2,23,950	—1,93,300	8,37,989	4,20,739	...
Grand Total .	6,46,350	7,82,600	2,91,610	30,11,718	40,85,928	...
Deduct—Receipts on Capital Account . .	1,200	79,200	30,000	1,687	1,10,887	...
Alterations by the Government of India, *vide* paras. 2 and 5 .	6,45,150 ...	7,03,400 +14,200	2,61,610 +1,300	30,10,031 ...	39,75,041 +15,500	... ...
	6,45,150	7,17,600	2,62,910	30,10,031	39,90,541	...
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England . .	3,74,350	3,87,600	67,910	3,21,747	7,77,257	...
Net Indian Outlay .	2,70,800	3,30,000	1,95,000	26,88,284	32,13,284	...

8. The final issue of these estimates should be prepared for the amounts now passed and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 561 A. G., P. W. D.—19-3-87.—140.

FINAL ISSUE.

47. STATE RAILWAYS—CONSTRUCTION OF RAILWAYS NOT CHARGED TO REVENUE.

BUDGET ESTIMATE.

CAPITAL

OF THE

ASSAM-BEHAR STATE RAILWAY,

FOR THE YEAR

1887-88.

(IMPERIAL).

Bengal Secretariat Press—H. L. G.—Reg. No. 351J—100—15-4-87.

ASSAM-BEHAR STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1887-88.

Main and minor heads of account.	Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.	Future years.	Sanctioned estimate.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. Survey expenses ...	.....	—22	.....	26,317	26,295	21,970	1,10,660	
Plant	.....	.....	.....	9,492	9,492			
Establishment, including salaries and allowances and contingencies	.....	.....	.....	52,903	52,903			
Total ...	.....	—22	.....	88,712	88,690	21,970	1,10,660	
II.—Land	.....	3,583	.....	2,79,110	2,82,693	—30,783	2,51,910	
III.—Construction of line. Earthwork	24,500	91,079	64,285	7,30,822	8,86,186	73,191	9,59,377	
Bridge-work	99,666	2,84,560	15,44,415	8,41,773	26,70,748	—5,37,292	21,33,456	
Tunnels	.....	.....	.....	.....	.....	.....	.....	
Level-crossings, huts, lodges, &c. ...	.....	14,803	37,500	540	52,843	20,643	73,486	
Fencing	.....	.....	.....	.....	.....	5,83,284	5,83,284	
Electric telegraph ...	.....	14,008	.....	.....	14,008	—14,008	.....	
Total ...	1,24,166	4,04,450	16,46,200	15,73,135	36,23,785	1,25,818	37,49,603	
IV.—Ballast and permanent-way. Ballasting	.....	2,36,820	4,54,715	2,12,514	9,04,049	1,90,404	10,94,453	
Permanent-way ...	18,100	4,26,108	74,300	2,98,970	7,99,378	12,95,532	20,94,910	
Total ...	18,100	6,62,928	5,29,015	5,11,484	17,03,427	14,85,936	31,89,363	
V.—Stations and buildings. Stations and offices	9,600	94,896	1,24,500	1,04,550	3,23,946	—43,115	2,80,831	
Workshops and store buildings	2,000	34	.....	12,883	12,917	3,216	16,133	
Staff quarters ...	8,500	37,769	22,200	1,24,960	1,84,929	56,658	2,41,587	
Station machinery ...	6,800	58,807	42,200	30,233	1,31,240	68,051	1,99,291	
Total ...	26,900	1,91,506	1,88,900	2,72,626	6,53,032	84,810	7,37,842	
Total Construction Account ...	1,69,166	12,62,445	23,64,115	27,25,067	63,51,627	16,87,751	80,39,378	
VI.—Plant ... Engineering ...	10,000	32,191	5,000	1,09,094	1,46,285	—8,507	1,37,778	
Locomotive ...	.....	292	.....	45,006	45,298	—45,298	.....	
Carriage and wagon	600	.....	.....	.....	.....	.....	.....	
Station and office furniture	600	11	.....	.....	11	11,431	11,442	
Total ...	11,200	32,494	5,000	1,54,100	1,91,594	—42,374	1,49,220	
VII.—Steam ferries	.....	.....	.....	.....	.....	4,00,000	4,00,000	
VIII.—Rolling stock. Locomotive	3,000	46,489	.....	91,634	1,38,123	6,89,202	9,71,050	
Carriage and wagon	81,334	1,41,783	.....	1,942	1,43,725			
Total ...	84,334	1,88,272	.....	93,576	2,81,848	6,89,202	9,71,050	
IX.—Establishment as per schedule A	89,204	97,642	1,13,332	2,98,386	5,08,560	—38,154	4,71,406	
Loss by Exchange	.....	.....	.....	2,83,590	2,83,590	.....	.....	
Total final heads ...	3,53,904	15,86,853	24,82,647	35,54,719	76,18,219	24,12,835	1,00,31,054	
Suspense accounts as per Schedule B ..	59,196	2,55,147	—8,16,647	11,35,513	5,74,013	.....	.....	
Grand Total ...	4,13,100	18,36,000	16,66,000	46,90,232	81,92,232	.....	.....	
Deduct—								
Receipts on capital account ...	100	1,49,000	2,000	2,598	1,53,598	.....	.....	
	4,13,000	16,87,000	16,64,000	46,87,634	80,38,634	.....	.....	
Deduct—								
Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	3,000	1,96,000	1,61,000	6,94,273	10,51,273	.....	.....	
Net Indian Expenditure ...	3,50,000	14,91,000	15,03,000	39,93,361	69,87,361	.....	.....	

SCHEDULE B.

ASSAM-BEHAR STATE RAILWAY.

Detail of sums provided for under suspense.

Suspense head.	Actual balance at end of 1885-86.	Probable transaction of 1886-87.			Probable balance at end of 1886-87.	Probable transaction of 1887-88.			Probable balance at end of 1887-88.	Remarks.
		Debits.	Credits.	Net debit or credit.		Debits.	Credits.	Net debit or credit.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... ... { Stores ... ... / Plant ... ... }	48,679	4,26,000	5,03,000	—77,000	—28,321	3,60,000	3,60,000	.....	—28,321	
Sales	1,106	2,000	2,000	.....	1,106	2,500	3,000	—500	606	
Stores	9,47,282	17,96,147	14,00,000	3,96,147	13,43,429	8,29,000	16,01,647	—7,72,647	5,70,782	
Manufactures	64,434	51,000	65,434	—14,434	50,000	2,19,500	2,39,500	—20,000	30,000	
Miscellaneous advances...	668	15,500	14,066	1,434	2,102	15,000	16,156	—1,156	946	
London stores	73,344	2,40,000	2,91,000	—51,000	22,344	2,05,000	2,27,344	—22,344	.....	
Ditto invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	11,35,513	25,30,647	22,75,500	2,55,147	13,90,660	16,31,000	24,47,647	—8,16,647	5,74,013	

ASSAM-BEHAR STATE RAILWAY.

Abstract of Establishment Charges for 1887-88.

Sub-heads of Establishment.	Salaries.	Travelling.	Contingencies.	Total.		Capital.		Revenue.	
				1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	27,148	3,318	2,000	32,466	35,880	32,466	35,880	.....	.....
Engineering (Construction)—									
Ganges Division	25,211	3,216	1,101	29,528	28,572	29,528	28,572	.....	.....
Dinagepore Division	18,593	2,279	531	21,403	32,832	21,403	32,832	.....	.....
Stores	4,761	157	87	5,005	4,548	5,005	4,548	.....	.....
Audit and Accounts	6,703	447		7,150	8,124	7,150	8,124	.....	.....
Locomotive	720	.....	.....	720	720	720	720	.....	.....
Medical and Sanitation	1,001	196	173	1,370	2,856	1,370	2,856	.....	.....
Total ...	84,137	13,505		97,642	1,13,532	97,642	1,13,532	.....	.....

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the year 1887-88.

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary.	Estimate, 1886-87. Per mensem.	Estimate, 1886-87. Per annum.	Estimate, 1886-87. Distribution of charges. Capital.	Estimate, 1886-87. Distribution of charges. Revenue.	Estimate, 1886-87. Distribution of charges. Total.	Estimate, 1887-88. Per mensem.	Estimate, 1887-88. Per annum.	Estimate, 1887-88. Distribution of charges. Capital.	Estimate, 1887-88. Distribution of charges. Revenue.	Estimate, 1887-88. Distribution of charges. Total.	Remarks.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	1	Engineer-in-Chief	1,350	1,350	16,200	16,200	...	16,200	1,350	16,200	16,200	...	16,200	
		Charge allowance of Officiating Engineer-in-Chief, for 3 months, at Rs. 100 per month	100	100	300	300	...	300	...	...	...	...	...	
1	1	Personal Assistant to Engineer-in-Chief, for 8 months	500	500	4,000	4,000	...	4,000	500	6,000	6,000	...	6,000	
		Total Direction ...	...	...	20,500	20,500	...	20,500	...	22,200	22,200	...	22,200	
		Office.												
1	1	Head clerk, temporary, for 10 months ...	150	150	1,500	1,840	...	1,840	170	2,040	2,040	...	2,040	
		Do., do., for 2 „ ...	170	170	340									
1	1	Clerk, do., for 10 „ ...	80	80	800	980	...	980	90	1,080	1,080	...	1,080	
			90	90	180									
1	...	Do., do., for 4½ „ ...	70	70	315	315	...	315	...	...	...	...	...	
1	2	Do., do., for 6 „ ...	40	40	240	240	...	240	80	960	960	...	960	
1	1	Do., do. ...	35	35	420	420	...	420	35	420	420	...	420	
1	1	Do., do. ...	30	30	360	360	...	360	30	360	360	...	360	
1	...	Do., do., for 6½ „ ...	25	25	162	162	...	162	...	...	...	...	...	
1	1	Head Draftsman, temporary ...	80	80	960	960	...	960	80	960	960	...	960	
1	...	Draftsman, for 4½ months ...	60	60	270	270	...	270	...	...	...	...	...	
1	1	Do., for 2 „ ...	40	40	80	80	...	80	40	480	480	...	480	
1	1	Duftry	10	10	120	120	...	120	10	120	120	...	120	
1	1	Peon	8	8	96	96	...	96	8	96	96	...	96	
1	...	Do., for 3 months and 22 days ...	8	8	29	29	...	29	...	...	...	...	...	
3	3	Peons, for 8 months	7	21	168	168	...	168	21	252	252	...	252	
2	2	Do.	6	12	144	144	...	144	12	144	144	...	144	
1		Do., for 2 months	6	6	12	12	...	12	...	...	...	...	...	
		Total Office ...	...	...	6,196	6,196	...	6,196	...	6,912	6,912	...	6,912	

		Petty Establishment.											
2	2	Chowkidars, at Rs. 6 each ...	6	12	144	144	...	144	12	144	144	...	144
		Bowleah establishment, for 4 months* ...	77	77	308	308	...	308	77	924	924	...	924
		Total Petty ...	...	...	452	452	...	452	...	1,068	1,068	...	1,068
		Total Salaries ...	...	...	27,148	27,148	...	27,148	...	30,180	30,180	...	30,180
		Travelling allowance	...	...	3,318	3,318	...	3,318	...	3,600	3,600	...	3,600
		Contingencies	...	...	2,000	2,000	...	2,000	...	2,100	2,100	...	2,100
		Total Direction ...	...	...	32,466	32,466	...	32,466	...	35,880	35,880	...	35,880
		ENGINEERING.											
		GANGES DIVISION.											
1	...	Executive Engineer, 3rd grade, for 8 months	700	700	5,600	5,600	...	5,600	...	...	...	...	...
1	1	Executive Engineer, 2nd grade, for 4 months	800	800	3,200	3,200	...	3,200	800	9,600	9,600	...	9,600
1	1	Assistant Engineer, 1st grade ...	500	500	6,000	6,000	...	6,000	500	6,000	6,000	...	6,000
1	...	Temporary Engineer, for 1 month ...	350	350	350	350	...	350	...	.....	.....	...	.....
1	...	Do. do., for 5 months ...	250	250	1,250	1,250	...	1,250	...	.....	...	...	.....
		Total Engineers ...	...	...	16,400	16,400	...	16,400	...	15,600	15,600	...	15,600
		Upper Subordinates.											
1	1	Supervisor, 2nd grade, for 8 months and 4 days	150	150	1,220	1,220	...	1,220	150	1,800	1,800	...	1,800
1	2	Overseer, 1st grade	100	100	1,200	1,200	...	1,200	200	2,400	2,400	...	2,400
1	...	Do., do., for 4 months ...	100	100	400	400	...	400	...	.....	...	...	.....
1	...	Do., 2nd grade, for 8 „ ...	80	80	640	640	...	640	...	.....	...	...	.....
1	...	Do., do., for 1 month ...	80	80	80	80	...	80	...	.....	.....	...	.....
		Total Upper Subordinates ...	...	...	3,540	3,540	...	3,540	...	4,200	4,200	...	4,200

	Rs.
* 1 Serang	12
1 Khalasee	9
7 Khalasees, at Rs. 8 each	56
Total ...	77

530

Budget Estimate of Establishment for the Assam-Behar State Railway for the year 1887-88—continued.

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary.	Estimate, 1886-87. Per mensem.	Per annum.	Distribution of charges. Capital.	Revenue.	Total.	Estimate, 1887-88. Per mensem.	Per annum.	Distribution of charges. Capital.	Revenue.	Total.	Remarks.
		Lower Subordinates.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	...	Sub-Overseer, for 8 months ...	60	60	480	480	...	480	...	.....	.....	...	.....	
1	...	Do., for 3 „ and 22 days	60	60	222	222	...	222	...	.....	.....	...	.....	
		Total Lower Subordinates ...	...	...	702	702	...	702	...	...	.....	...	.....	
		Office.												
1	1	Clerk	70	70	840	840	...	840	70	840	840	...	840	
1	1	Do., for 10 months and 16 days ...	40	40	421	421	...	421	40	480	480	...	480	
1	1	Do., for 5 months	30	30	150	150	...	150	30	360	360	...	360	
1	1	Do., sub-divisional	30	30	360	360	...	360	30	360	360	...	360	
1	...	Do., for 8 months	30	30	240	240	...	240	...	.....	.....	...	.....	
1	...	Do., for 6 months and 16 days ...	30	30	196	196	...	196	...	.....	.....	...	.....	
1	1	Draftsman	40	40	480	480	...	480	40	480	480	...	480	
1	1	Cashier and Accounts Clerk ...	90	90	1,080	1,080	...	1,080	90	1,080	1,080	...	1,080	
		Total Office ...	...	...	3,767	3,767	...	3,767	...	3,600	3,600	..	3,600	
		Petty Establishment.												
4	4	Peons	7	28	336	336	...	336	28	336	336	...	336	
1	...	Do., for 3 months and 9 days ...	7	7	23	23	...	23	...	.....	.....	...	.....	
4	4	Khalasees	7	28	336	336	...	336	28	336	336	...	336	
2	...	Ditto, for 7 months	7	14	98	98	...	98	...	.....	.....	...	.....	
1	...	Ditto, for 1 month and 9 days ...	7	7	9	9	...	9	...	.....	.....	...	.....	
		Total Petty ...	...	...	802	802	...	802	...	672	672	...	672	
		Total Salaries ...	...	...	25,211	25,211	...	25,211	...	24,072	24,072	...	24,072	
		Travelling allowances	...	...	3,216	3,216	...	3,216	...	3,600	3,600	...	3,600	
		Contingencies	...	...	1,101	1,101	...	1,101	...	900	900	...	900	
		Total Ganges Division ...	...	...	29,528	29,528	...	29,528	...	28,572	28,572	...	28,572	

ENGINEERING.

Dinagepore Division.

Engineer Establishment.

1	...	Executive Engineer, 3rd grade, for 2 months and 19th days ...	700	700	1,829	1,829	...	1,829	...	...	...	...	.....
1	1	Executive Engineer, 2nd grade, for 9 months and 12 days	800	800	7,510	7,510	...	7,510	800	9,600	9,600	...	9,600
1	...	Assistant Engineer, for 3 months and 21 days	350	350	1,295	1,295	...	1,295	...	.....	.....	...	.....
1	2	Assistant Engineer, temporary, for 5 months	250	250	1,250	1,250	...	1,250	500	6,000	6,000	...	6,000
1	...	Assistant Engineer, temporary, for 4 months	250	250	1,000	1,000	...	1,000	...	.....	...	...	.....
		Total Engineers ...	...	...	12,884	12,884	...	12,884	...	15,600	15,600	...	15,600
		Upper Subordinates.											
1	1	Supervisor, 1st grade, for 4 months ...	200	200	800	800	...	800	200	2,400	2,400	...	2,400
1	...	Ditto, 2nd do., for 3 months and 27 days	150	150	580	580	...	580	...	.....	.....	...	.....
2	2	Overseers, 2nd grade, for 4 months ...	80	160	640	640	...	640	160	1,920	1,920	...	1,920
		Total Upper Subordinates ...	...	..	2,020	2,020	...	2,020	...	4,320	4,320	...	4,320
		Lower Subordinates.											
2	2	Sub-overseers, for 4 months ...	60	120	480	480	...	480	120	1,440	1,440	...	1,440
1	1	Ditto, for 4 „ ...	40	40	160	160	...	160	40	480	480	...	480
		Total Lower Subordinates ...	...	...	640	640	...	640	..	1,920	1,920	...	1,920
		Office.											
1	1	Clerk, for 4 months	70	70	280	280	...	280	70	840	840	...	840
1	...	Do., for 8 „	60	60	480	480	...	480	...	.....	.....	...	.....
1	1	Do., for 4 „	40	40	160	160	..	160	40	480	480	...	480
		Carried over ...	...	...	920	920	...	920	...	1,320	1,320	...	1,320

532

Budget Estimate of Establishment for the Assam-Behar State Railway for the year 1887-88—continued

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary.	Estimate, 1886-87. Per mensem.	Estimate, 1886-87. Per annum.	Estimate, 1886-87. Distribution of charges. Capital.	Estimate, 1886-87. Distribution of charges. Revenue.	Estimate, 1886-87. Distribution of charges. Total.	Estimate, 1887-88. Per mensem.	Estimate, 1887-88. Per annum.	Estimate, 1887-88. Distribution of charges. Capital.	Estimate, 1887-88. Distribution of charges. Revenue.	Estimate, 1887-88. Distribution of charges. Total.	Remarks.
		Dinagepore Division—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	920	920	...	920	...	1,320	1,320	...	1,320	
		Office—concluded.												
1	1	Clerk, for 7 months and 22 days ...	35	35	271	271	...	271	35	420	420	...	420	
1	...	Do., for 3 „ and 22 „ ...	30	30	112	112	...	112		.....	.....	...	.....	
1	1	Do., for 4 „	25	25	100	100	...	100	25	300	300	...	300	
2	2	Do., sub-divisional, for 4 months ...	30	60	240	240	...	240	60	720	720	...	720	
1	.	Cashier, for 3 months and 25 days ...	60	60	230	230	...	230	...	.....	.....	...	.....	
1	1	Do., for 4 „	70	70	280	280	...	280	70	840	840	...	840	
1	1	Draftsman, for 7 months and 22 days ...	40	40	309	309	...	309	40	480	480	...	480	
1	1	Duftry, for 8 months and 3 days ..	10	10	81	81	...	81	10	120	120	...	120	
		Total Office ...	...	...	2,543	2,543	...	2,543	...	4,200	4,200	...	4,200	
		Petty Establishment.												
3	3	Peons, for 4 months	8	24	96	96	...	96	24	288	288	...	288	
1	2	Do., for 8 „ and 26 days ...	7	7	62	62	...	62	14	168	168	...	168	
1	...	Do., ...	7	7	84	84	...	84	...	.....	.....	...	.....	
2	4	Khalasees	7	14	168	168	...	168	28	336	336	...	336	
2	...	Do., for 6 months and 26 days ...	7	14	96	96	...	96	...	.....	.....	...	.....	
		Total Petty ...	...	...	506	506	...	506	...	792	792	...	792	
		Total Salaries ...	...	...	18,593	18,593	...	18,593	...	26,832	26,832	...	26,832	
		Travelling allowances	...	...	2,279	2,279	...	2,279	...	4,800	4,800	...	4,800	
		Contingencies	...	...	531	531	...	531	...	1,200	1,200	...	1,200	
		Total Dinagepore Division ...	...	...	21,403	21,403	...	21,403	...	32,832	32,832	...	32,832	
		Total Engineering ...	...	...	50,931	50,931	...	50,931	...	61,404	61,404	...	61,404	

		STORES.											
		Secretary of State's general charges ...		...	900	900	...	900	...	...	...	...	...
1	1	Transport and forwarding agent ...	100	100	1,200	1,200	...	1,200	100	1,200	1,200	..	1,200
1	1	Sub-store-keeper	80	80	960	960	...	960	80	960	960	...	960
1	1	Ditto	60	60	720	720	...	720	60	720	720	...	720
		Total Stores ..	...		3,780	3,780	...	3,780	...	2,880	2,880	..	2,880
		Office.											
1	1	Clerk	30	30	360	360	...	360	30	360	360	...	360
1	...	Do., for 6 months	30	30	180	180	...	180	...	...	...	...	...
1	1	Peon, for 8 months and 5 days ...	7	7	57	57	...	57	7	84	84	...	84
2	2	Chowkidars	6	12	144	144	...	144	12	144	144	...	144
		Total Office ...	...	...	741	741	..	741	...	588	588	...	588
		Bowleah establishment against Ganges Division Stores, petty esablishment), for 4 months*	60	60	240	240	.	240	60	720	720	...	720
		Total Salaries ...	...	...	3,861	3,861	...	3,861	...	4,188	4,188	...	4,188
		Travelling allowances	...	...	157	157	...	157	...	360	360	...	360
		Contingencies	...	...	87	87	...	87					
		Total Depôt Stores ...	...	...	5,005	5,005	...	5,005	...	4,548	4,548	...	4,548
		AUDIT AND ACCOUNTS.											
...	...	Portion of Examiner's salary, for 4 months	150	150	600	600	...	600	...	...	...	...	...
..	...	Portion of Examiner's salary, for 8 months	80	80	640	640	...	640	80	960	960	...	960
		Carried over ...	...	...	1,240	1,240	...	1,240	...	960	960	...	960

	Rs.
* Serang	12
6 Khalasees, at Rs. 8 each ...	48
Total ...	60

5.34

Budget Estimate of Establishment for the Assam-Behar State Railway for the year 1887-88—concluded.

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary.	Estimate, 1886-87. Per mensem.	Per annum.	Distribution of charges. Capital.	Revenue.	Total.	Estimate, 1887-88. Per mensem.	Per annum.	Distribution of charges. Capital.	Revenue.	Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Audit and Accounts—*concluded.*												
		Brought forward ...	...	...	1,240	1,240	...	1,240	...	960	960	...	960	
...	...	Portion of Head Accountant's salary, for 4 months	65	65	260	260	...	260	...	...	...	...	...	
...	...	Portion of Head Accountant's salary, for 8 months	70	70	560	560	...	560	70	840	840	...	840	
		Total Share ...	...	...	2,060	2,060	...	2,060	...	1,800	1,800	...	1,800	
		Office.												
...	2	Clerks	45	...	...	...	...	...	90	1,080	1,080	...	1,080	
1	1	Do.	40	40	480	480	...	480	40	480	480	...	480	
1	...	Do.	38	38	456	456	...	456	...	...	...	...	...	
1	...	Do.	35	35	420	420	...	420	...	...	...	...	...	
2	5	Do.	30	60	720	720	...	720	150	1,800	1,800	...	1,800	
1	...	Do., for 11 months and 2 days ...	30	30	332	332	...	332	...	...	...	...	...	
2	3	Do.	25	50	600	600	...	600	75	900	900	...	900	
1	...	Do., for 11 months and 20 days ...	25	25	292	292	...	292	...	...	...	...	...	
1	4	Do.	20	20	240	240	...	240	80	960	960	...	960	
3	...	Do., for 10 months and 17 days ...	20	60	634	634	...	634	...	...	...	...	...	
2	2	Do., ditto 2 „ ...	15	30	301	301	...	301	30	360	360	...	360	
2	2	Peons	7	14	168	168	...	168	14	168	168	...	168	
		Total ...	...	...	4,643	4,643	...	4,643	...	5,748	5,748	...	5,748	
		Total Salaries ...	...	...	6,703	6,703	...	6,703	...	7,548	7,548	...	7,548	
		Travelling allowances ... ... / Contingencies	...	...	447	447	...	447	...	576	576	...	576	
		Total Audit and Accounts ...	...	...	7,150	7,150	...	7,150	...	8,124	8,124	...	8,124	

		Locomotive.											
...	...	Share of Locomotive Superintendent's pay	60	60	720	720	...	720	...	720	720	...	720
		Medical and Sanitation.											
2	2	Civil Hospital Assistant, for 4 months...	45	90	360	360	...	360	90	1,080	1,080	...	1,080
1	1	Do. do.	20	20	240	240	...	240	20	240	240	...	240
1	...	Do. do., for 5 days ...	20	20	3	3	...	3	...	.....	.....	...	.....
1	3	Compounder, for 11 months and 9 days	10	10	113	113	...	113	30	360	360	...	360
2	.	Do., for 4 months ...	10	20	80	80	...	80	..	.....	.....	..	.....
1	1	Dresser	8	8	96	96	...	96	8	96	96	...	96
2	2	Hospital cook, for 4 months ...	7	14	56	56	...	56	14	168	168	...	168
1	1	Sweeper, for 4 months	6	6	24	24	...	24	6	72	72	...	72
1	...	Peon, for 4 months and 5 days ...	7	7	29	29	...	29	....	.....	.....	...	.....
		Total Salaries ...	...	...	1,001	1,001	...	1,001	...	2,016	2,016	...	2,016
		Travelling allowances	...	...	196	196	.	196	...	840	840	...	840
		Contingencies	...	...	173	173	...	173					
		Total Medical ...	...	...	1,370	1,370	...	1,370	...	2,856	2,856	...	2,856
		Grand Total ...	...	...	97,642	97,642	...	97,642	...	1,13,532	1,13,532	...	1,13,532

F. B. WALKER, C.E.,
Engineer-in-Chief Assam Behar State Railway.

Reg. No. 351J—100—14-4-87.

No. 320 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 19, 1887.

ASSAM-BEHAR STATE RAILWAY—ASSAM-BEHAR SECTION.

Capital Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 303 A.—R., dated 24th March 1886.

Read also—

Letter No. 261 A.—R., dated 31st January 1887, from the Government of Bengal.
Public Works Department letter No. 135 A.—R., dated 10th February 1887, to ditto.
Letter No. 415 R. A., dated 23rd February 1887, from ditto.
„ No. 475 R. A., dated 4th March 1887, from ditto.

REVISED ESTIMATE, 1887-88.

RESOLUTION.—In Budget orders a sum of Rs. 3,50,000 was assigned for outlay in India on the Assam-Behar Section of the Assam-Behar State Railway during 1886-87 as under :—

	Rs.
For direct outlay in India	3,29,000
„ Exchange	21,000
Total	3,50,000

2. The grant for direct outlay was increased during the year to Rs. 14,23,000. The Revised Estimate was at first submitted—

	Rs.
For direct outlay in India	14,02,000
„ Exchange	21,000
Total	14,23,000

but on a reference to the Government of Bengal it was subsequently altered as follows :—

	Rs.
For direct outlay in India	14,02,000
„ Exchange	17,500
Total	14,19,500

Since the submission of this estimate, a further grant of Rs. 70,000 was applied for and sanctioned in Public Works Department No. 179 A.—R., dated 5th March 1887.

3. The provision for Exchange has been calculated at 1*s.* 6*d.* the rupee. The estimated average rate for the year 1886-87 has now been fixed at 1*s.* 5½*d.* the rupee. With this alteration in the rate, the provision for Exchange will stand at Rs. 19,000, and the Budget Estimate is accepted by the Government of India for a net Indian outlay of Rs. 14,91,000, as under :—

	Rs.
Direct outlay in India	14,72,000
Exchange	19,000
Total	14,91,000

4. The provision for "Debits to the Indian books by credits to 'Expenditure in England' for value of English stores received and other items charged off in England," in the estimate is Rs. 1,96,000, while the figure advised by the Director General of Railways was Rs. 1,75,000. It is explained that the excess of Rs. 21,000 represents the English value of well curbs and girders from Howrah, for which an invoice has been received. Under this explanation, the former figure has been allowed to stand.

BUDGET ESTIMATE, 1887-88.

5. In Public Works Department letter No. 721 A.—R., dated 4th November 1886, a provisional grant of Rs. 18,50,000 was assigned for outlay on the Assam-Behar State Railway during 1887-88—to be distributed between the

Assam-Behar and Tirhoot Sections of the line at the discretion of the Bengal Government. Of this amount Rs. 2,50,000 has been allotted to the Tirhoot Section, leaving a balance of Rs. 16,00,000 available for the Assam-Behar Section.

6. From the grant allotted to the Assam-Behar Section, a sum of Rs. 1,54,000 has been set aside to meet expenditure in England on indents for English stores likely to be required for this section during 1887-88, leaving a balance of Rs. 14,46,000 available for outlay in India. The Budget Estimate was at first submitted for the following amounts :—

	Rs.
For direct outlay in India	14,46,000
„ Exchange	50,000
Total .	14,96,000

but was subsequently altered as under :—

	Rs.
Direct outlay in India	14,46,000
Exchange	54,000
	15,00,000

7. The provision for Exchange has been calculated at 1*s.* 6*d.* the rupee, but the estimated average rate to be adopted in the Budget Estimates for 1887-88 has been fixed at 1*s.* 5¾*d.* the rupee. Allowing for this alteration in the rate, the provision for Exchange will stand at Rs. 57,000, and the Budget Estimate is accepted by the Government of India for a net Indian outlay of Rs. 15,03,000.

8. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted are shown in the following table :—

Main Heads of Account.	Budget Grant, 1886-87.	Expenditure.				Sanctioned Estimate.
		Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses . .	...	—22	...	88,712	88,690	1,10,660
Land	...	3,583	...	2,79,110	2,82,693	2,51,910
Construction of Line . .	1,24,166	3,84,950	16,46,200	15,73,135	36,04,285	37,49,603
Ballast and Permanent-way .	18,100	6,10,928	5,29,015	5,11,484	16,51,427	31,89,363
Stations and Buildings .	26,900	1,91,506	1,85,900	2,72,626	6,50,032	7,37,842
Total Construction Accounts .	1,69,166	11,90,945	23,61,115	27,25,067	62,77,127	80,39,378
Plant	11,200	32,494	5,000	1,54,100	1,91,594	1,49,220
Steam Ferries . . .	...	...	...	...	...	4,00,000
Rolling Stock . . .	84,334	1,88,272	...	93,576	2,81,848	9,71,050
Establishment . . .	89,204	97,642	1,13,532	2,98,386	5,09,560	4,71,406
Loss by Exchange . . .	...	...	...	2,83,590	2,83,590	...
Total Final Heads of Account .	3,53,904	15,09,353	24,79,647	35,54,719	75,43,719	1,00,31,054
Suspense Accounts . .	59,196	2,55,147	—8,16,647	11,35,513	5,74,013	...
Grand Total .	4,13,100	17,64,500	16,63,000	46,90,232	81,17,732	1,00,31,054
Deduct—Receipts on Capital Account . .	100	1,49,000	2,000	2,598	1,53,598	...
	4,13,000	16,15,500	16,61,000	46,87,634	79,64,134	...
Alterations by the Government of India, *vide* paras. 2 and 6.	...	+71,500	+3,000	...	+74,500	...
	4,13,000	16,87,000	16,64,000	46,87,634	80,38,634	...
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England . .	63,000	1,96,000	1,61,000	6,94,273	10,51,273	...
Net Indian Outlay . .	3,50,000	14,91,000	15,03,000	39,93,361	76,17,361	...

9. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office—No. 557 A. G., P. W. D.—20-3-87.—140.

540

FINAL ISSUE.

47—CONSTRUCTION OF RAILWAYS.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

NALHATI STATE RAILWAY

DURING

1887-88.

[IMPERIAL.

R. D'R.—Reg. No. 34J—100—4-4-87.

NALHATI STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1887-88.

Main and Sub-head of Accounts.	Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary expenses. { Survey expenses ... Plant ... ... Establishment, including salaries, allowances, and contingencies ...	.....	.....	.....	.....	.....
II.—Land	.....	.....	.....	.....	.....
III.—Construction of line. { Earthwork ... Bridgework ... Tunnels ... ... Level-crossings, huts, lodges, &c. Fencing ... ... Electric telegraph	.....	.....	.....	21,690	21,690
	.....	.....	.....	.....	.....
IV.—Ballast and permanent-way. { Ballasting ... Permanent-way ...	.....	.....	.....	1,90,420	1,90,420
	.....	.....	.....	.....	.....
V.—Stations and buildings. { Stations and offices Workshop store buildings ... Staff quarters ... Station machinery	.....	.....	.....	25,600	25,600
	...	.....	.....	.....	.....
Total Construction Accounts	.....	.....	.....	2,37,710	2,37,710
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagons Station and office furniture ...	.....	.....	.....	7,500	7,500
	.....	.....	.....	.....	.....
VII.—Steam ferries	.....	.....	.....	.....	.....
VIII.—Rolling-stock. { Locomotive ... Carriage and wagon	.....	.....	.....	46,916	46,916
	.....	.....	.....	.....	.....
IX.—Establishment as per Schedule A.	.....	.....	.....	30,000	30,000
X.—Loss by exchange	.....	.....	.....	11,860	11,860
Total Final Heads ...	.....	.....	.....	3,33,986	3,33,986
Suspense account as per Schedule B	—4,930	—2,405	—3,000	25,072	19,667
Grand Total ...	—4,930	—2,405	—3,000	3,59,058	3,53,653
Deduct— Receipts on capital account ...	.....	3,895*	.....	4,163	8,058
	—4,930	—6,300	—3,000	3,54,895	3,45,595
Deduct— Debits to Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	—4,930	—6,300	—3,000	3,54,895	3,45,595
	1,000	1,200	.....	3,89,207	3,90,407
Net Indian Expenditure ...	—5,930	—7,500†	—3,000	—34,312	—44,812

* Represents charge for exchange on balance of English stores in hand on the 1st April 1886, debited to "Stores" and credited to "Receipts on Capital Account"—*vide* paragraph 6 of Government of India, Public Works Department, Resolution No. 107A.—G. of 24th March 1886.

† Rupees 1,100 credited on account o exchange on English stores in stock on the 1st April 1886, likely to be issued to Revenue during 1886-87.

NALHATI STATE RAILWAY.

SCHEDULE B.

Detail of Sums provided for under Suspense Accounts for 1886-87.

Suspense Heads.	Actual balance at end of 1885-86.	Probable transaction of 1886-87.			Probable balance at end of 1886-87.	Probable transaction of 1887-88.			Probable balance at end of 1887-88.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase ... { Stores ... ... / Plant ... ... }	—141	13,500	13,500	.....	—141	13,000	13,000	.....	—141	
Sales	1	4,500	4,501	—1	.....	1,000	1,000	.....	.....	
Stores	25,445	29,000	31,404	—2,404	23,041	31,000	34,000	—3,000	20,041	
Manufacture	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advances	.....	50	50	.....	.....	100	100	.....	.....	
London stores	.....	1,800	1,800	.....	.....	.....	.....	.....	.....	
Ditto invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture	—233	9,000	9,000	.....	—233	10,000	10,000	.....	—233	
Total ...	25,072	57,850	60,255	—2,405	22,667	55,100	58,100	—3,000	19,667	

No. 218 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 12, 1887.

NALHATI STATE RAILWAY.

Capital Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 328 A.—R., dated 25th March 1886.

Read also—

Letter No. 93 R. A., dated 11th January 1887, from the Government of Bengal.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—Inclusive of Exchange on stores expected from England, the Budget Estimate for Capital Expenditure during 1886-87 was passed for a *net credit* of Rs. 5,930, being the reduction anticipated in the Suspense Accounts.

2. The Revised Estimate is submitted for a *net credit* of Rs. 7,330, and is accepted by the Government of India for a *net credit* of Rs. 7,500.

BUDGET ESTIMATE, 1887-88.

3. The Budget Estimate provides for a *net credit* of Rs. 3,000, and is accepted by the Government of India for this amount.

4. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted, are shown in the following table :—

Main Heads of Account.	Budget Grant, 1886-87.	EXPENDITURE.			
		Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses	...	...	...	...	...
Land	...	...	...	...	...
Construction of Line	...	...	...	21,690	21,690
Ballast and Permanent-way	...	...	...	1,90,420	1,90,420
Stations and Buildings	...	...	...	25,600	25,600
Total Construction Accounts	...	...	...	2,37,710	2,37,710
Plant	...	...	...	7,500	7,500
Steam Ferries	...	...	...	...	...
Rolling Stock	...	...	...	46,916	46,916
Establishment	...	...	...	30,000	30,000
Loss by Exchange	...	...	...	11,860	11,860
Total Final Heads of Account	...	...	...	3,33,986	3,33,986
Suspense Accounts	—4,930	—2,405	—3,000	25,072	19,667
GRAND TOTAL	—4,930	—2,405	—3,000	3,59,058	3,53,653
Deduct—Receipts on Capital Account	...	3,725	...	4,163	7,888
	—4,930	—6,130	—3,000	3,54,895	3,45,765
Alterations by the Government of India, *vide* para. 2	...	—170	...	...	—170
	—4,930	—6,300	—3,000	3,54,895	3,45,595
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England	1,000	1,200	...	3,89,207	3,90,407
Net Indian Outlay	—5,930	—7,500	—3,000	—34,312	—44,812

5. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. G. BEGBIE, *Major, R.E.,*

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 361 A.G., P. W. D.—15-3-87.—140.

FINAL ISSUE.

47—STATE RAILWAYS—CONSTRUCTION.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

DACCA STATE RAILWAY,

FOR THE YEAR

1887-88.

(IMPERIAL.)

DACCA STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1887-88.

Main and Sub-heads of Account.	Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.	Future years.	Sanctioned outlay.
Construction Accounts—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary Expenses—							
Survey expenses							
Plant							
Establishment (including salaries, allowances, and contingencies) ...	.....	—277	.....	1,27,838	.....	.....	.....
	.....	—277	.....	1,27,838	1,27,561	.....	1,28,075
II.—Land	1,29,407	1,17,407	.....	4,41,921	5,59,328	.....	5,66,297
III.—Construction of Line—							
Earthwork	6,000	19,598	500				
Bridge-work	2,000	5,891	17,500				
Level-crossing, huts, lodges, &c. ...	8,000	6,805	.....	13,50,386	.....	.....	.....
Fencing	6,000	3,808	.....				
Electric telegraph	.....	.....	.....				
	22,000	36,102	18,000	13,50,386	14,04,488	.....	13,93,088
IV.—Ballast and Permanent-way—							
Ballasting	66,077	68,882	1,200	16,69,934	.....	.....	.....
Permanent-way	.....	11,270	3,000				
	66,077	80,152	4,200	16,69,934	17,54,286	.....	18,00,580
V.—Stations and Buildings—							
Stations and offices	24,000	42,243	2,500				
Workshops and Store buildings ...	11,200	17,810	1,700	10,04,188	.....	.....	.....
Staff quarters	22,000	25,378	.....				
Station machinery	6,100	7,991	.....				
	63,300	93,422	4,200	10,04,188	14,01,810	.....	10,93,732
Total Construction Accounts ...	2,80,784	3,26,806	26,400	45,94,267	49,47,473	.....	49,81,772
VI.—Plant—							
Engineering	.....	—113					
Locomotive	14,923	—3,285	.....	2,52,766	.....	.....	.....
Carriage and Wagon							
Station and Office furniture ...	.....	5,179					
	14,923	1,781	.....	2,52,766	2,54,547	.....	2,60,817
VII.—Steam ferries	.....	.....	.....	.....	.....	.....	.....
VIII.—Rolling-stock—							
Locomotive	1,800	4,824	.....	6,97,034	.....	.....	.....
Carriage and Wagon	1,24,923	31,746	29,000	.....	.....	.....	.....
	1,26,723	36,570	29,000	6,97,034	7,62,604	.....	7,82,371
IX. Establishment	14,860	6,565	.....	3,44,677	3,51,242	.....	3,50,981
Loss by exchange	.....	.....	.....	3,06,560	3,06,560	.....	.....
Total Final Heads ...	4,37,290	3,71,722	55,400	61,95,304	66,22,426	.....	63,75,941
Suspense account as per Schedule B ...	—54,290	—35,000	—30,400	1,21,287	55,887	.....	.....
Grand Total ...	3,83,000	3,36,722	25,000	63,16,591	66,78,313	.....	63,75,941
Deduct—Receipts on Capital account	1,000	.....	.....	.....	.....	.....	24,385
Total ...	3,82,000	3,36,722	25,000	63,16,591	66,78,313	.....	63,51,556
Deduct—Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	44,000	11,722	.....	12,92,705	13,04,427	.....	.....
Net Indian Expenditure ...	3,38,000	3,25,000	25,000	50,23,886	53,80,886	.....	63,51,556

DACCA STATE RAILWAY.

SCHEDULE B.

Details of sums provided for under Suspense Accounts for 1886-87 *and* 1887-88.

Suspense Heads.	Actual balance at end of 1885-86.	Probable transactions of 1886-87.			Probable balance at end of 1886-87.	Probable transactions of 1887-88.			Probable balance at end of 1887-88.	Remarks.
		Debits.	Credits.	Net debit or credit.		Debits.	Credits.	Net debit or credit.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... Stores ... ... / Plant	364	51,000	55,636	4,636	5,000	45,000	45,000	.....	5,000	
Sales		15,430	15,000	430	500	2,000	2,500	500	.....	
Stores	1,18,309	1,20,000	1,46,022	26,022	92,287	70,000	99,900	29,900	62,387	
Manufacture	.....	35	35	.....	.....	.....	.....	.....	.....	
Miscellaneous advances	3,800	15,000	18,800	3,800	.....	.....	.....	.....	.....	
London stores	.....	20,000	20,000	.....	.....	.....	.....	.....	.....	
Do. invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture (including labour) ...	528	90,000	90,972	972	1,500	90,000	90,000	.....	1,500	
Total ...	1,21,287	3,11,465	3,46,465	35,000	86,287	2,07,000	2,37,400	30,400	55,887	

N.B.—Antique figures denote credit entries.

DACCA STATE

SCHE

CAPITAL AND

Budget Estimate of Establishment of the

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary.	Estimate. Per mensem.	Estimate. Per annum.
			Rs.	Rs.	Rs.
		ENGINEERING.			
		Upper Subordinates.			
1	.....	Sub-Engineer	280	280	.....
1	.....	Overseer	120	120	.....
1	.....	Do.	100	100	.....
		Total Upper Subordinates ...	.....	.....	.....
		Lower Subordinates.			
1	.....	Sub-Overseer	40	40	.....
		OFFICE.			
1	.....	Clerk	35	35	.....
5	.....	Peons	8	8	.....
		Total Office ...	.....	.....	.....
		Total Salary ...	.....	.....	.....
		Travelling Allowance ...	.....	.....	.....
		Total Engineering Establishment ...	.....	.....	.....
		STORES.			
1	.....	Accountant	240	240	.....
1	.....	Stock Verifier	140	140	.....
2	.....	Time-keepers	10	10	.....
3	.....	Chaukidars	7	7	.....
		Total Stores ...	.....	.....	.....
		Total Establishment ...	.....	.....	.....

549

RAILWAY.

DULE A.

REVENUE.

Dacca State Railway for the year 1887-88.

1886-87.			ESTIMATE, 1887-88.				
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.		
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,960	.....	1,960	.....	.....	.....	.....	.....
840	.....	840	.....	.....	.....	.....	.....
800	.....	800	.....	.....	.....	.....	.....
3,600	.....	3,600	.....	*Nil.*	.....	.....	.....
160	.....	160	.....	*Nil.*	.....	.....	.....
420	.....	420	.....	.....	.....	.....	.....
420	.....	420	.....	.....	.....	.....	.....
840	.....	840	.....	*Nil.*	.....	.....	.....
4,600	.....	4,600	.....	.....	.....	.....	.....
600	.....	600	.....	.....	.....	.....	.....
5,200	.....	5,200	.....	*Nil.*	.....	.....	.....
960	.....	960	.....	.....	.....	.....	.....
280	.....	280	.....	.....	.....	.....	.....
20	.....	20	.....	.....	.....	.....	.....
105	.....	105	.....	.....	.....	.....	.....
1,365	.....	1,365	.....	*Nil.*	.....	.....	.....
6,565	.....	6,565	.....	*Nil.*	.....	.....	.....

Beng. Sect. Press—E. D'S.—Reg. No. 1989J—100—4-5-87.

No. 306 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 18, 1887.

DACCA STATE RAILWAY.

Capital Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 327 A.—R., dated 25th March 1886.

Read also—

Letter No. 160 R. A., dated 19th January 1887, from the Government of Bengal.
Public Works Department letter No. 73 A.—R., dated 25th January 1887, to ditto.
Letter No. 400 R. A., dated 22nd February 1887, from ditto.

REVISED ESTIMATE, 1886-87.

RESOLUTION.—In Budget Orders the following grants were assigned for outlay in India on the Dacca State Railway during 1886-87 :—

	Rs.
For Direct outlay in India	3,24,000
„ Exchange	14,000
Total	3,38,000

2. During the year a sum of Rs. 6,000 was transferred to the Tirhoot State Railway to meet the erection charges on certain rolling stock diverted to that line.

3. The Budget Estimate was at first submitted for the amount of the existing grant as under :—

	Rs.
For Direct outlay in India	3,18,000
„ Exchange	14,000
Total	3,32,000

Since the submission of this estimate, the grant for direct outlay in India has been increased to Rs. 3,23,000 by a transfer of Rs. 5,000 from the grant of the Tirhoot Section of the Assam-Behar Railway—*Vide* letter No. 263 R. A., dated 31st January 1887, from the Government of Bengal. The provision for Exchange advised by the Director General of Railways in letter No. 2698 S. of the 27th November 1886 amounted to Rs. 2,050, and this figure should have been adopted in preparing the estimate. An amended estimate has since been submitted working up to :—

	Rs.
Direct outlay in India	3,18,000
Exchange	2,000
Total	3,20,000

but in preparing this estimate, the additional grant of Rs. 5,000 referred to above has not been taken to account, apparently through an oversight.

4. Including the above amount, the Revised Estimate is accepted by the Government of India for a net Indian outlay of Rs. 3,25,000 as under :—

	Rs.
Direct outlay in India	3,23,000
Exchange	2,000
Total .	3,25,000

BUDGET ESTIMATE, 1887-88.

5. The Budget Estimate is submitted for the provisional grant allotted by the Government of India, *viz.*, Rs. 25,000, and is accepted for this amount.

6. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted, are shown in the following table :—

Main Heads of Account.	Budget Grant, 1886-87.	EXPENDITURE.			
		Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses . .	...	—277	...	1,27,838	1,27,561
Land	1,29,407	1,17,407	...	4,41,921	5,59,328
Construction of Line . .	22,000	36,102	18,000	13,50,386	14,04,488
Ballast and Permanent-way .	66,077	80,152	4,200	16,69,934	17,54,286
Stations and Buildings . .	63,300	88,422	4,200	10,04,188	10,96,810
Total Construction Accounts .	2,80,784	3,21,806	26,400	45,94,267	49,42,473
Plant	14,923	1,781	...	2,52,766	2,54,547
Steam Ferries . . .	...	...	...	...	...
Rolling Stock . . .	1,26,723	36,570	29,000	6,97,034	7,62,604
Establishment . . .	14,860	6,565	...	3,44,677	3,51,242
Loss by Exchange . . .	...	...	...	3,06,560	3,06,560
Total Final Heads of Account .	4,37,290	3,66,722	55,400	61,95,304	66,17,426
Suspense Accounts . .	—54,290	—35,000	—30,400	1,21,287	55,887
GRAND TOTAL .	3,83,000	3,31,722	25,000	63,16,591	66,73,313
Deduct—Receipts on Capital Account . . .	1,000	...	...	...	...
	3,82,000	3,31,722	25,000	63,16,591	66,73,313
Alterations by the Government of India, *vide* paras. 3 and 4 .	...	5,000	...	...	5,000
	3,82,000	3,36,722	25,000	63,16,591	66,78,313
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England .	44,000	11,722	...	12,92,705	13,04,427
Net Indian Outlay .	3,38,000	3,25,000	25,000	50,23,886	53,73,886

7. Orders have already issued for closing the existing sanctioned estimate of the Dacca State Railway finally on the 31st March 1887. All outlay incurred on this line up to that date that can be covered by the estimates either provisionally or finally sanctioned by the Government of India, whether in accordance with the estimate on which that sanction was given or by a re-appropriation of sanction within the sanctioned limit, approved of by competent authority, may be considered as definitely and finally sanctioned by the Government of India so far as the local authorities of this Railway are concerned.

8. All future outlay on this Railway, after the existing sanction is closed, should be incurred against supplemental estimates of the further outlay required to complete all works in progress, and such new works as are considered absolutely necessary, and can be met from the grants assigned for Capital outlay. After the 31st March 1887, no Capital work should, on any account, be allowed to be commenced for which there is not a properly sanctioned estimate, and for which funds sufficient to secure satisfactory progress cannot be made available out of the grants for each year without interfering with the progress of works already in hand.

9. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

Govt. of India Central Printing Office.—No. 438 A. G., P. W. D.—21-8-87.—140.

FINAL ISSUE.

47—STATE RAILWAYS—CONSTRUCTION.

BUDGET ESTIMATE

(CAPITAL)

OF THE

EASTERN BENGAL STATE RAILWAY.

FOR THE YEAR

1887-88.

(IMPERIAL).

EASTERN BENGAL STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1887-88.

Main and Sub-heads of Account.	Budget grant 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.	Future years.	Sanctioned outlay.
	Rs.	Rs.	Rs.	Rs.	Rs.		
PURCHASE OF THE LINE ...	.....	.....	.....	1,56,97,840	1,56,97,840		
Amount overdrawn on Capital account to 30th June 1884	.....	.....	.....	4,24,483	4,24,483		
Construction Accounts—							
I.—Preliminary Expenses—							
Survey expenses							
Plant							
Establishment (including salaries, allowances, and contingencies) ...	.....	.....	.....	1,27,511	.....		
	.....	.....	.....	1,27,511	1,27,511		
II.—Land	1,33 000	2,60,000	1,00,000	12,27,325	15,87,325		
III.—Construction of Line—							
Earthwork	32,000	53,000	43,000				
Bridgework	36,000	2,07,500	3,99,000				
Level-crossings, huts, lodges, &c. ...	1,000	10,500	10,000	22,86,360			
Fencing	.....	3,000	.....				
Electric telegraph	.....	.....	.....				
	69,000	2,74,000	4,52,000	22,86,360	30,12,360		
IV.—Ballast and Permanent-way—							
Ballasting	.....	1,46,500	1,59,000	45,05,431			
Permanent-way	3,20,000	5,81,000	1,25,800				
	3,20,000	7,27,500	2,84,800	45,05,431	55,17,731		
V.—Stations and Buildings—							
Stations and Offices	83,000	88,500	43,800				
Workshops and Store buildings ...	86,000	1,63,500	2,20,000	19,26,079			
Staff-quarters	74,000	41,500	62,500				
Station machinery	... ..	21,500	1,32,400				
	2,43,000	3,15,000	4,58,700	19,26,079	26,99,779		
VI.—Plant—							
Engineering							
Locomotive	.....	43,500	8,000	1,97,563			
Carriage and wagon							
Station and office furniture ...							
	.....	43,500	8,000	1,97,563	2,49,063		
VII.—Steam Ferries	2,90,000	2,89,000	1,66,000	—1,36,759	3,18,241		
VIII.—Rolling-stock—							
Locomotive, carriage and wagon ...	3,34,050	2,15,000	1,40,000	19,14,558	.....		
	3,34,050	2,15,000	1,40,000	19,14,558	22,69,558		
IX.—Establishment	11,500	29,000	46,000	13,17,168	13,92,168		
Loss by exchange	.....	.....	.....	2,24,480	2,24,480		
Total Final Heads ...	14,00,550	21,53,000	16,55,500	2,97,12,039	3,35,20,539		
Suspense accounts as per Schedule B ...	—2,84,550	—3,85,500	3,38,500	20,90,323	20,43,323		
Grand total ...	11,16,000	17,67,500	19,94,000	3,18,02,362	3,55,63,862		
Deduct—Receipts on Capital account ...	.....	.....	.....	.....	.....		
Total ...	11,16,000	17,67,500	19,94,000	3,18,02,362	3,55,63,862		
Deduct—Value of stores received from the Company on purchase of line ... ... Rs. 7,27,879							
Loss by exchange on balance of English stores in stock on 31st March 1886 2,41,059	.....	.....	.....	—9,68,938	—9,68,938		
	11,16,000	17,67,500	19,94,000	3,08,33,424	3,45,94,924		
Deduct—Debits to the Indian books by credit to "Expenditure in England" for value of English stores received, and other items charged of in England ...	5,53,000	7,53,500	5,77,000	2,17,15,387	2,30,45,887		
Net Indian Expenditure ...	5,63,000	10,14,000	14,17,000	91,18,037	1,15,49,037		

SCHE

CAPITAL AND

Budget Estimate of Establishment of the

Number. 1886-87.	Number. 1887-88.	Details.	Monthly salary of office.	Estimate, Per mensem.	Estimate, Per annum.
			Rs.	Rs.	Rs.
		Engineering.			
		Engineer's Establishment.			
1	1	Executive Engineer	995	995	4,975
1	1	Assistant ditto	500	500	*a* 1,250
1	1	Ditto ditto	400	400	4,800
1	1	Ditto ditto	300	300	3,600
		Total Engineer's Establishment ...	.....	.....	14,625
		Upper Subordinates.			
1	1	Sub-Engineer	310	310	1,550
2	2	Permanent-way Inspectors ...	125	250	1,500
3	2	Supervisors	150	450	3,300
1	1	Ditto	150	150	*a* 375
1	1	Bridge Inspector	200	200	1,200
1	1	Surveyor	.....	75	900
1	1	Overseer	160	160	640
1	1	Ditto	50	50	*a* 125
		Total Upper Subordinates ...	.....	...	9,590
		Lower Subordinates.			
2	1	Sub-Overseers	50	100	900
		Total Lower Subordinates ...	.....	.....	900
		Office Establishment.			
1	1	Head Clerk	60	60	360
1	1	Clerk	30	30	180
2	2	Do.	50	50	*a* 125
1	1	Draftsman	40	40	240
1	1	Durwan	7	7	42
4	4	Trollymen	7	28	*a* 70
		Total Office Establishment ...	.....	.....	1,017
		Petty Establishment.			
6	6	Sarkars	25	150	900
2	2	Mistries	30 & 35	65	390
6	6	Peons	7	42	252
12	12	Trollymen	7	84	504
5	5	Chowkidars	7	35	210
		Total Petty Establishment ...	.....	.....	2,256
		Total Salary ...	.....	.....	28,388
		Travelling allowance ...	.....	.....	612
		Total Capital Establishment ...	.....	.....	29,000

DULE A. 556

REVENUE.

Eastern Bengal State Railway for the year 1887-88.

1886-87.			ESTIMATE, 1887-88.				
Distribution of charges.			Per mensem.	Per annum.	Distribution of charges.		
Capital.	Revenue.	Total.			Capital.	Revenue.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,975	.....	4,975	995	11,940	11,940	.....	11,940
1,250	.....	1,250	500	*a* 1,750	1,750	.....	1,750
4,800	.....	4,800	400	4,800	4,800	.....	4,800
3,600	.....	3,600	300	3,600	3,600	.....	3,600
14,625	.....	14,625	.....	22,090	22,090	.....	22,090
1,550	.....	1,550	310	3,720	3,720	.....	3,720
1,500	.....	1,500	250	3,000	3,000	.....	3,000
3,300	.....	3,300	300	3,600	3,600	.....	3,600
375	.....	375	150	*a* 525	525	.....	525
1,200	.....	1,200	200	2,400	2,400	.....	2,400
900	.....	900	75	900	900	.....	900
640	.....	640	160	1,920	1,920	.....	1,920
125	.....	125	50	*a* 175	175	.....	175
9,590	.....	9,590	.....	16,240	16,240	.....	16,240
900	.....	900	50	600	600	.....	600
900	.....	900	.....	600	600	.....	600
360	.....	360	60	720	720	.....	720
180	.....	180	30	360	360	.....	360
125	.....	125	50	*a* 175	175	.....	175
240	.....	240	40	480	480	.....	480
42	.....	42	7	84	84	.....	84
70	.....	70	28	*a* 98	98	.....	98
1,017	.....	1,017	.....	1,917	1,917	.....	1,917
900	.....	900	150	1,800	1,800	.....	1,800
390	.....	390	65	780	780	.....	780
252	.....	252	42	504	504	.....	504
504	.....	504	84	1,008	1,008	.....	1,008
210	.....	210	35	420	420	.....	420
2,256	.....	2,256	.....	4,512	4,512	.....	4,512
28,388	.....	28,388	.....	45,359	45,359	.....	45,359
612	.....	612	.....	641	641	.....	641
29,000	.....	29,000	.....	46,000	46,000	.....	46,000

a Vide Government of India's No. 4 R. C., dated 3rd January 1887.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1886-87 *and* 1887-88.

Suspense heads.	Actual balance at end of 1885-86.	Probable transactions of 1886-87.			Probable balance at end of 1886-87.	Probable transactions of 1887-88.			Probable balance at end of 1887-88	Remarks.
		Debits.	Credits.	Net debit or credit.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase { Store ... / Plant ... }	40,695	7,60,695	7,90,000	29,305	70,000	7,80,000	7,80,000	.....	70,000	
Sales	915	25,000	25,915	915	.....	30,000	30,000	.....	...	
Stores	90,76,501	20,56,500	23,59,178	3,02,678	17,73,823	22,75,500	19,37,000	3,38,500	21,12,323	
Manufacture ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous advances...	288	1,000	1,288	288	.....	.....	.....	.....	.....	
London stores ...	53,496	10,00,000	10,53,496	53,496	.....	8,00,000	8,00,000	.....	.....	
Do. invoices ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture (including labor) ...	182	6,01,182	6,00,000	1,182	1,000	8,30,000	8,00,000	.....	1,000	
Total. ...	20,90,323	44,44,377	48,29,877	3,85,500	17,04,823	46,85,500	43,47,000	3,38,500	20,43,323	

N.B.—Antique figures denote credit entries.

J. H. B.—Reg. No. 2279J—100—13-5-87.

No. 323 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March, 19, 1887.

EASTERN BENGAL STATE RAILWAY.

Capital Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 336 A.—R., dated 25th March 1886.

Read also—

Letter No. 038 A., dated 25th January 1887, from the Director General of Railways.

" 071 A., " 26th February " " "

REVISED ESTIMATE, 1886-87.

RESOLUTION.—In Budget Orders a grant of Rs. 5,63,000 was allotted for outlay in India on the Eastern Bengal State Railway during 1886-87 as under :—

	Rs.
For direct outlay in India	4,33,000
" Exchange	1,30,000
Total	5,63,000

The grant for direct outlay in India was increased during the year to Rs. 8,91,000.

2. The Revised Estimate has been prepared for—

	Rs.
Direct outlay in India	8,91,000
Exchange	1,88,000
Total	10,79,000

On a reference from the Government of India as to whether the amount could be fully worked up to before the close of the year, it has been reported that a lapse of Rs. 86,000 is anticipated in the provision for land.

3. The provision for exchange has been calculated at 1*s.* 6*d.* the rupee, as advised by the Director General of Railways, but the estimated average rate of exchange to be adopted in the Revised Estimates for 1886-87 has now been fixed at 1*s.* 5½*d.* the rupee. Allowing for this modification, the provision for exchange will stand at Rs. 2,09,000. The Revised Estimate for 1886-87 is accordingly accepted by the Government of India for the following amounts :—

	Rs.
For direct outlay in India	8,05,000
" exchange	2,09,000
Total	10,14,000

559

BUDGET ESTIMATE, 1887-88.

4. In Public Works Department letter No. 733 A.—R., dated 5th November 1886, a provisional grant of Rs. 10,00,000 was allotted for Capital outlay on the Eastern Bengal State Railway during 1887-88.

5. The following provision has been set aside by the Manager to meet the estimated expenditure in England on English stores indented for for this line :—

	Rs.
Indent No. 4 of 1886 for 10 H class engines . . .	2,40,000
Indent No. 10 of 1886	1,60,000
Indent No. 1 of 1887 for girders	66,000
Total . .	4,66,000

leaving a balance of Rs. 5,34,000 available for direct outlay in India. The Budget Estimate has been prepared for this amount, but in forwarding the estimate, the Director General of Railways strongly supports an application from the Manager for an additional grant for 1887-88, and recommends that the application may be sanctioned to the following extent :—

	Rs.
To complete sanctioned works	4,71,500
Increase in reserve stores	2,00,000
Reserve for unforeseen works	1,00,000
	7,71,500
or, in round figures, . .	7,75,000

Subsequently, another addition to the grant to cover the cost of 150 covered goods wagons, urgently required on the line, was recommended.

6. The sum set aside by the Manager for expenditure in England on indent No. 4 of 1886 for 10 H. class engines is not now necessary, as it is expected that the payments in England on this account will fall in 1886-87. The amount set aside may, therefore, be considered available for outlay in India. Including this amount, the Budget Estimate for direct outlay in India will stand at Rs. 7,74,000, to which the Government of India has added an additional grant of Rs. 5,00,000, making a total of Rs. 12,74,000, which is the utmost limit to which the Government of India can authorize outlay in India on this line during 1887-88.

7. The net charge to the Capital Account of the line for exchange in 1887-88 is estimated by the Manager at Rs. 1,35,000, calculated at 1*s.* 6*d.* the rupee. The estimated average rate of exchange to be adopted in the Budget Estimates for 1887-88 has now been fixed at 1*s.* 5¾*d.* the rupee. Allowing for this alteration in the rate, the provision for exchange will stand at Rs. 1,43,000. The Budget Estimate is accordingly accepted by the Government of India for the following amounts :—

	Rs.
For direct outlay in India	12,74,000
„ exchange	1,43,000
Total .	14,17,000

8. The necessary provision must be made from the grant now assigned to meet the estimated expenditure in England on the additional goods wagons required for this line. The necessary reduction of grant will be made by the Government of India as soon as the indent goes forward to England.

9. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted, are shown in the following table:—

Main Heads of Account.	Budget Grant, 1886-87.	Expenditure.			
		Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase of Line . . .	...	...	...	1,56,97,840	1,56,97,840
Amount overdrawn on Capital Account to 30th June 1884 .	...	...	...	4,24,483	4,24,483
	...	...	...	1,61,22,323	1,61,22,323
Preliminary Expenses . .	...	...	...	1,27,511	1,27,511
Land	1,33,000	3,14,500	...	12,27,325	15,41,825
Construction of Line . .	69,000	2,74,000	2,98,000	22,86,360	28,58,360
Ballast and Permanent-way .	3,20,000	7,27,500	1,88,000	45,05,431	54,20,931
Stations and Buildings . .	2,43,000	3,15,000	2,59,500	19,26,079	25,00,579
Total Construction Accounts .	7,65,000	16,31,000	7,45,500	2,61,95,029	2,85,71,529
Plant	...	43,500	8,000	1,97,563	2,49,063
Steam Ferries . . .	2,90,000	2,89,000	1,66,000	—1,36,759	3,18,241
Rolling Stock . . .	3,34,050	2,96,000	5,06,500	19,14,558	27,17,058
Establishment . . .	11,500	29,000	46,000	13,17,168	13,92,168
Loss by Exchange . .	...	...	...	2,24,480	2,24,480
Total Final Heads of Account .	14,00,550	22,88,500	14,72,000	2,97,12,039	3,34,72,539
Suspense Accounts . .	—2,84,550	—5,42,000	—2,26,000	20,90,323	13,22,323
Grand Total .	11,16,000	17,46,500	12,46,000	3,18,02,362	3,47,94,862
Deduct—Receipts on Capital Account . .	...	...	...	2,41,059	2,41,059
	11,16,000	17,46,500	12,46,000	3,15,61,303	3,45,53,803
Deduct—Value of stores received from the Company on purchase . . .	...	...	...	7,27,879	7,27,879
	11,16,000	17,46,500	12,46,000	3,08,33,424	3,38,25,924
Alterations by the Government of India, *vide* paras. 3, 6 and 7	...	+21,000	+7,48,000	...	+7,69,000
	11,16,000	17,67,500	19,94,000	3,08,33,424	3,45,94,924
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England .	5,53,000	7,53,500	5,77,000	2,17,15,387	2,30,45,887
Net Indian Outlay .	5,63,000	10,14,000	14,17,000	91,18,037	1,15,49,037

561

10. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

Ordered also, that a copy be forwarded to the Director General of Railways for information.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 563 A. G., P. W. D.—21-3-87.—150.

562

FINAL ISSUE.

1886-87.—37.—CONSTRUCTION OF RAILWAYS CHARGED AGAINST REVENUE.

1887-88.—47.—CONSTRUCTION OF RAILWAYS.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

KAUNIA-DHARLLA STATE RAILWAY

FOR THE YEAR

1887-88.

(IMPERIAL.)

KAUNIA-DHARLLA STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1887-88.

Main and Minor Heads of Account.	Budget grant, 1886-87.	Expenditure. Revised estimate, 1886-87.	Estimated during 1887-88.	Incurred to end of 1885-86.	Total.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. Survey expenses	.....	.....	.....	922	922	
Plant ...	.....	.....	.....	76	76	
Establishment, including, salaries allowances and contingencies ...	.....	.....	.....	1,274	1,274	
II.—Land	.....	100	.....	14,431	14,531	
III.—Construction of line. Earthwork ...	.....	.....	.....	35,616	35,616	
Bridge-work ...	5,000	2,500	10,500	51,215	64,215	
Tunnels	.....	.....	.....	.....	.....	
Level-crossings, huts, lodges, &c., &c. ...	.....	.....	.....	693	693	
Fencing ...	.....	.....	.....	916	916	
Electric telegraph	.....	.....	.....	.....	.....	
IV.—Ballast and Permanent-way. Ballasting ...	.....	.....	.....	.....	.....	
Permanent-way ...	.....	—1,500	.....	4,95,268	4,93,768	
V.—Stations and buildings. Stations and offices	1,000	1,850	.....	7,602	9,452	
Workshops and store buildings	.....	.....	.....	68	68	
Staff quarters ...	.....	.....	.....	4,761	4,761	
Station machinery	.....	.....	.....	8,711	8,711	
Total Construction Account ...	6,000	2,950	10,500	6,21,553	6,35,003	
VI.—Plant ... Engineering ...	.....	.....	.....	4,959	8,832	
Locomotive ...	.....	.....	.....	1,396		
Carriage and wagon	.....	50	.....	696		
Station and office furniture ...	.....	.....	.....	1,731		
VII.—Steam ferries	4,500	.....	.....	1,24,193	1,24,193	
VIII.—Rolling stock. Locomotive ...	.....	.....	.....	58,106	58,106	
Carriage and wagon	4,500	8,500	.....	1,10,289	1,18,789	
IX.—Establishment as per schedule A	.....	.....	.....	8,291	8,291	
Total final heads ...	15,000	11,500	10,500	9,31,214	9,53,214	
Suspense Account as per Schedule B.	.....	—6,500	—500	29,558	22,558	
Grand Total ...	15,000	5,000	10,000	9,60,772	9,75,772	
Deduct— Receipts on Capital account ...	.....	.....	.....	.....	.....	
Net Indian Expenditure ...	15,000	5,000	10,000	9,60,772	9,75,772	

KAUNIA-DHARLLA STATE RAILWAY.

SCHEDULE B.

Detail of sums provided under Suspense Account for the year 1887-88.

Particulars.	Actual balance at end of 1885-86.	Probable transactions of 1886-87.			Probable balance at end of 1886-87.	Probable transactions of 1887-88.			Probable balance at end of 1887-88.	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases	—31	26,500	28,000	—1,500	—1,531	24,031	22,500	1,531	.....	
Sales	.....	100	100	.....	.....	.....	.....	.....	.....	
Stores	27,114	30,500	33,025	—2,525	24,589	22,500	24,531	—2,031	22,558	
Manufactures	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufactures	.....	33,000	33,000	.....	.....	7,500	7,500	.....	.....	
Miscellaneous advances	.....	600	600	.....	.....	.....	.....	.....	.....	
London stores	2,475	.....	2,475	—2,475	.....	.....	.....	.....	.....	
London invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	29,558	90,700	97,200	— 6,500	23,058	54,031	54,531	— 500	22,558	

C. E. G.—Reg. No. 1958J—100 -4-5-87-

564

No. 278 A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Fort William, March 17, 1887.

KAUNIA-DHURLA STATE RAILWAY.

Capital Revised Estimate for 1886-87, with Budget Estimate for 1887-88.

Read again—

Public Works Department Resolution No. 305 A.—R., dated 24th March 1886.

Read also—

Letter No. 123 R.—A., dated 15th January 1887, from the Government of Bengal.

Public Works Department letter No. 59 A.—R., dated 24th January 1887 to ditto.

" " " " 84 A.—R., " 28th " "

Letter No. 240 A.—R., dated 27th January 1887 from ditto.

Letter No. 122 A.—R., dated 7th February 1887 from ditto.

Letter No. 419 R.—A., dated 24th February 1887 from ditto.

BUDGET ESTIMATE, 1886-87.

RESOLUTION.—In Budget Orders a grant of Rs. 15,000 was assigned for Capital outlay on the Kaunia-Dhurla Railway during 1886-87.

2. The Revised Estimate was at first submitted for Rs. 7,500, but was subsequently reduced to Rs. 5,000, and is accepted by the Government of India for this amount as a charge against Provincial funds.

BUDGET ESTIMATE, 1887-88.

3. The Budget Estimate was at first submitted for an outlay of Rs. 1,10,000, but was subsequently reduced to Rs. 10,000 and is accepted by the Government of India for this amount, as a charge against Provincial Funds.

4. The details of the Revised and Budget Estimates for 1886-87 and 1887-88, respectively, as accepted, are shown in the following table:—

Main Heads of Account.	Budget Grant, 1886-87.	Expenditure.			
		Revised Estimate, 1886-87.	Budget Estimate, 1887-88.	Incurred to end of 1885-86.	Total probable outlay to end of 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses . .	...	...	...	2,272	2,272
Land	.	100	...	14,431	14,531
Construction of Line . .	5,000	2,500	10,500	88,440	1,01,440
Ballast and Permanent way .	...	—1,500	...	4,95,268	4,93,768
Stations and Buildings . .	1,000	1,850	...	21,142	22,992
Total Construction Accounts .	6,000	2,950	10,500	6,21,553	6,35,003
Plant	...	50	...	8,782	8,832
Steam Ferries . . .	4,500	...	...	1,24,193	1,24,193
Rolling Stock . . .	4,500	8,500	...	1,68,395	1,76,895
Establishment . . .	...	...	...	8,291	8,291
Total Final Heads of Account .	15,000	11,500	10,500	9,31,214	9,53,214
Suspense Accounts . . .	...	—4,000	—500	29,558	25,058
Grand Total .	15,000	7,500	10,000	9,60,772	9,78,272
Deduct—Receipts on Capital Account . . .	...	...	...	...	...
	15,000	7,504	10,000	9,60,772	9,78,272
Alterations by the Government of India, *vide* para 2 .	...	—2,500	...	...	2,500
Net Indian Outlay . .	15,000	5,000	10,000	9,60,772	9,75,772

5. The final issue of these estimates should be prepared for the amounts now passed, and submitted so as to reach the Government of India not later than the 1st May 1887.

Order.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates may be submitted in the usual course.

* Ten copies to Simla and the remainder to Calcutta.

A. J. FILGATE, *Colonel, R.E.,*

Depy. Secretary to the Govt. of India.

Government of India Central Printing Office—No. 421 A. G., P. W. D.—18-3-87—140.

INCORPORATED LOCAL FUND ESTIMATES, 1887-88.

No. 1985C, dated Calcutta, the 6th January 1887.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Incorporated Local Funds.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th September 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.	Remarks.
			Last six months of 1885-86.	First six months of 1886-87.	Total.				Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF RECEIPTS.												
Opening balance	16,01,469	19,40,293	.....	.....	.....	.....	.....	19,40,293	.....	14,06,293	14,06,293	*Note*—I have not taken into account the probable changes due to the introduction of the Local Self-Government Act, under which probably much of the receipts and charges will be transferred to the management of Local Boards.
VI.—Provincial rates ...	40,37,392	39,34,000	27,91,330	11,50,941	39,42,271	58,000	.....	39,34,000	39,89,690	39,92,000	39,92,000	Includes Rs. 36,83,000 cess on lands, mines, &c., and Rs. 3,07,000 zemindari dâk cess on lands.
XII.—Interest	55,153	50,000	42,787	13,076	55,863	8,600	.....	50,000	58,000	58,000	58,000	
XIII.—Post Office	12,442	19,000	7,266	6,874	14,140	2,000	.....	19,000	32,009	21,000	19,000	
XXI.—Scientific and other Minor Departments	29,219	21,000	22,689	3,390	26,079	.....	6,000	21,000	15,537	15,000	15,000	
XXV.—Miscellaneous ...	1,58,627	84,000	1,19,036	48,134	1,67,170	71,000	.....	84,000	95,220	1,55,000	1,55,000	
XXX.—Irrigation—Minor Works and Navigation	14,674	14,000	10,403	2,057	12,460	1,000	.....	14,000	14,500	15,000	15,000	
XXXII.—Buildings and Roads—Civil Works ...	655	1,000	435	5,416	5,851	6,000	.....	7,000	7,500	7,000	7,000	
Contribution from Government ...	2,00,308	2,00,000	1,07,902	76,680	1,84,582	29,000	.....	2,00,000	2,29,000	2,29,000	5,27,000	Includes Rs. 1,75,000 as per details.
Debt heads	2,62,716	1,21,000	—7,36,423	10,09,409	2,72,986	27,000	.....	1,21,000	1,48,000	1,48,000	1,48,000	
Total ...	47,71,186	44,44,000	23,65,425	23,15,977	46,81,402	2,02,000	6,000	44,50,000	45,89,456	46,40,000	49,36,500	
Grand Total ...	63,72,655	63,84,293	.....	.....	.....	.....	.....	63,90,293	.....	60,46,293	63,42,793	
ABSTRACT OF EXPENDITURE.												
1. Refunds and drawbacks...	18,310	22,000	14,759	19,822	34,581	.....	1,000	22,000	9,035	21,000	21,000	Average of three years.
8. Provincial rates	2,06,752	1,90,000	1,54,189	45,776	1,99,965	1,000	.....	1,90,000	1,91,500	1,91,000	1,91,000	
15. Post Office	3,30,297	3,42,000	1,64,502	1,74,462	3,38,964	14,000	.....	3,42,000	3,66,392	3,56,000	3,56,000	
18. General Administration ...	1,36,309	1,27,000	1,17,136	20,545	1,37,681	12,000		1,27,000	1,36,580	1,39,000	1,39,000	
24. Medical	731	1,000	374	361	735	.....	.....	1,000	578	1 000	1,000	
26. Scientific and others Minor Departments ...	28,363	29,000	15,574	13,715	29,289	.....	1,000	29,000	26,201	28,000	28,000	
29. Superannuation allowances and pensions ...	337	1,000	120	169	289	.....	.....	1,000	518	1,000	1,000	
30. Stationery and printing ...	31,261	28,000	27,125	4,087	31,212	4,000	.....	28,000	32,562	32,000	32,000	
32. Miscellaneous	33,890	36,000	26,927	8,919	35,846	.....	4,000	36,000	31,952	32,000	32,000	
43. Irrigation—Minor Works and Navigation	138	400	—23	.....	—23	.....	400	.....	.....	.....	.....	
45. Buildings and Roads—Civil Works	33,55,572	42,18,600	24,61,940	9,41,490	34,03,430	.....	81,600	40,90,000	42,40,660	41,37,000	41,37,000	
District Funds under Act III (B.C.) of 1885, for educational, pound and ferry expenditure	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,68,000	
Contributions to Government...	.....	.....	.....	16,104	16,104	.....	.....	.....	.....	.....	.....	
Debt heads	2,90,402	1,18,000	—6,73,248	13,53,392	6,80,144	6,000	.....	1,18,000	1,24,000	1,24,000	1,24,000	
Total ..	44,32,362	51,13,000	23,09,375	25,98,842	49,08,217	37,000	88,000	49,84,000	51,59,978	50,62,000	54,30,000	
Closing balance ...	19,40,293	12,71,293	.....	.....	.....	.....	.....	14,06,293	.....	9,84,293	9,12,793	
Grand Total ...	63,72,655	63,84,293	.....	.....	.....	.....	.....	63,90,293	.....	60,46,293	63,42,793	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Public Work Department.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD UNDER ACT IX (B.C.) OF 1880.										
Opening balance	14,19,851	17,67,432	.....	.....	.....	17,67,432	.....	12,74,932	12,74,932	Note that the actuals in the column headed first six months, 1886-87, are only for three months. The actuals of 1885-86 point to an increase, but the local estimate of the Public Work Department received from the Government of Bengal may stand.
VI.—Provincial Rates.										
Cess on lands	36,96,479	36,00,000	26,56,747	9,38,987	35,95,734		36,58,000	36,58,000	36,58,000	
Do. mines, railways, &c. ...	23,559	25,000	14,768	10,681	25,449		25,000	25,000	25,000	
One per cent. road cess ...	.....	.....	.....	.....	.....		.....	.....	.....	
	37,20,038	36,25,000	26,71,515	9,49,668	36,21,183	36,22,000	36,83,000	36,83,000	36,83,000	
XII.—Interest.										
Interest on arrear collections ...	55,153	50,000	42,787	13,076	55,863	50,000	58,000	58,000	58,000	Local estimate accepted.
XXV—Miscellaneous.										
Rent of serais and staging bungalows	12,389	12,000	9,705	2,052	11,757		12,000	12,000	12,000	
Fees, fines and forfeitures ...	64,524	25,000	46,482	14,784	61,266		30,500	60,000	60,000	Must be raised on actuals, chiefly in Shahabad.
Miscellaneous	76,449	45,000	57,743	31,106	88,849		45,000	75,000	75,000	Ditto though gradually becoming less; the figure must be raised above the estimate.
	1,53,362	82,000	1,13,930	47,942	1,61,872	79,000	87,500	1,47,000	1,47,000	
XXX.—Irrigation—Minor Works and Navigation.										
Canal tolls	14,674	14,000	10,403	2,057	12,460	14,000	14,500	15,000	15,000	
XXXII.—Buildings and Roads—Civil Works.										
Ferry tolls	635	1,000	435	5,416	5,851	7,000	7,500	7,000	7,000	Increased receipts from proposed steamer service between Narainganj and Rikhali Bazar (Dacca.)
Contribution from Provincial to Local.										
Grants from Government ...	1,45,308	1,46,000	1,01,902	32,680	1,34,582	1,45,000	1,75,000	1,75,000	1,75,000	Includes (a) Rs. 46,800 allowed for collection of Public Works Cess; (b) Rs. 62,637 being 1¼ per cent. on collections from Government Estates out of the 10 per cent. assignment, *vide* Bengal Government No. 2478, dated 13th December 1886; and (c) grants for revaluation and other similar work.
Debt Heads.										
Suspense account	2,60,931	1,20,000	−7,36,978	10,08,252	2,71,274	1,20,000	1,47,000	1,47,000	1,47,000	
Total ...	43,50,121	40,38,000	22,03,994	20,59,091	42,63,085	40,37,000	41,72,500	42,32,000	45,30,000	
GRAND TOTAL ...	57,69,972	58,05,432	.....	.....	.....	58,04,432	.....	55,06,932	58,04,932	

569

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Public Works Department.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
DISTRICT ROAD UNDER ACT IX (B.C.) OF 1880.										
1.—*Refunds and Drawbacks.*										
Refunds	16,727	20,000	13,678	19,116	32,794	20,000	9,000	19,000	19,000	These estimates have been framed by the Public Works Department, who have given no explanation of increases and decreases.
8.—*Provincial Rates.*										
Establishment and contingencies for cess collections	2,06,752	1,90,000	1,54,189	45,776	1,99,965	1,90,000	1,91,500	1,91,000	1,91,000	
18.—*General Administration.*										
Establishment and contingencies of Committee's Office	75,012	68,000	41,505	19,287	60,792		75,500	75,500	75,500	
Percentage for Treasury &c., establishment	59,942	58,000	74,537	937	75,474		59,500	62,000	62,000	
	1,34,954	1,26,000	1,16,042	20,224	1,36,266	1,25,500	1,35,000	1,37,500	1,37,500	
30.—*Stationery and Printing.*										
Stationery and printing	30,918	27,000	26,870	4,065	30,935	27,500	31,500	31,000	31,000	
32.—*Miscellaneous.*										
Staging bungalows; establishment and contingencies ...	6,367	7,000	4,854	1,747	6,601		9,000	9,000	9,000	
Ditto petty construction and repairs	19,486	14,000	16,984	5,243	22,227		11,500	11,500	11,500	
Miscellaneous	6,847	14,000	4,650	1,549	6,199		10,500	10,500	10,500	
	32,700	35,000	26,488	8,539	35,027	34,500	31,000	31,000	31,000	
43.—*Irrigation—Minor Works and Navigation.*										
Canal toll establishment and contingencies	138	400	—23	.....	—23	.....	.....	.....	.....	
45.—*Buildings and Roads—Civil Works.*										
Original works	10,59,161	15,70,000	7,43,276	3,43,496	10,86,772		15,78,000	15,78,000	15,78,000	
Repairs	16,05,923	18,95,000	12,02,241	4,10,750	16,12,991		19,12,000	19,12,000	19,12,000	
Establishment	5,02,484	5,15,000	3,77,822	1,31,314	5,09,136		5,24,000	5,24,000	5,24,000	
Ditto of Divisional Superintendent of Works	81,643	1,15,000	61,047	29,281	90,328		97,000	97,000	97,000	
Tools and plant	37,499	40,000	27,069	9,700	36,769		42,000	42,000	42,000	
Toll and ferry establishment and contingencies	8,837	7,000	6,982	6,139	13,121		17,000	17,000	17,000	
	32,95,547	41,42,000	24,18,437	9,30,680	33,49,117	40,14,000	41,70,000	41,70,000	41,70,000	
Deduct—Probable savings ...	.....	.....	.....	.....	.....			1,03,500	1,03,500	
								40,66,500	40,66,500	
District Funds under Act III (B.C.) of 1885 for educational, pound and ferry expenditure	.....	.....	.....	.....	.....	.....	.....	.....	3,68,000	
Contributions to Provincial Government	.....	.....	.....	16,104	16,104	.....	.....	.....	.....	
Debt Heads.										
Suspense account	2,84,804	1,18,000	—6,57,170	13,32,594	6,75,424	1,18,000	1,24,000	1,24,000	1,24,000	
Total	40,02,540	46,58,400	20,98,511	23,77,098	44,75,609	45,29,500	46,22,000	46,00,000	49,68,000	
Closing balance ...	17,67,432	11,47,032	.....	.....	.....	12,74,932	.....	9,06,932	8,36,932	
GRAND TOTAL ..	57,69,972	58,05,432	.....	.....	.....	58,04,432	.....	55,06,932	58,04,932	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.	REMARKS.
			Last six months of 1885-86.	First six months of 1886-87.	Total.		Proposed by Public Works Department.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.										
Opening balance	23,907	19,630	.....	.....	.....	19,630	.....	3,130	3,130	
VI—Provincial Rates.										
One per cent. road cess	.....	.....	.....	.....	.....	2,000	.....	.....	.....	
Cess on lands	2,148	.....	2,148	8	2,156	.....	.....	2,000	2,000	
Cess on mines, railways, &c. ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	2,148	.....	2,148	8	2,156	2,000	.....	2,000	2,000	
XXV—Miscellaneous.										
Rent of serais and staging bungalows	468	1,000	326	111	437		1,200	1,200	1,200	
Fees, fines and forfeitures ...	35	.....	35	.....	35		20	20	20	
Miscellaneous	4,762	1,000	4,745	81	4,826		6,500	6,500	6,500	
	5,265	2,000	5,106	192	5,298	5,000	7,720	7,720	7,720	As estimated by Public Works Department.
Add for rounding ..	.....	.....	.....	.....	.....	.....	.....	280	280	
	5,265	2,000	5,106	192	5,298	5,000	7,720	8,000	8,000	
Contribution from Provincial to Local.										
Grants from Government ...	55,000	54,000	6,000	44,000	50,000	55,000	54,000	54,000	54,000	
Debt Heads.										
Suspense account	1,785	1,000	555	1,157	1,712	1,000	1,000	1,000	1,000	
Total ...	64,198	57,000	13,809	45,357	59,166	63,000	62,720	65,000	65,000	
GRAND TOTAL ...	88,105	76,630	.....	....	.....	82,630	.....	68,130	68,130	

INCORPORATED LOCAL FUNDS - *continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Public Works Department.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23rd FEBRUARY 1872.										
1.—*Refunds and Drawbacks.*										
Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	
18.—*General Administration.*										
Establishment and contingencies of Committee's office	1,355	1,000	1,094	321	1,415		1,500	1,500	1,500	
Percentage for Treasury, &c., establishment	.....	.....	.....	.....	.....		80	.....	.....	
	1,355	1,000	1,094	321	1,415	1,500	1,580	1,500	1,500	
30.—*Stationery and Printing.*										
Stationery and printing	307	300	242	12	254	500	360	300	300	
32.—*Miscellaneous.*										
Staging bungalow; establishment and contingencies	954	900	403	295	698		600	600	600	
Ditto petty construction and repairs	236	350	36	84	120		300	300	300	
	1,190	1,250	439	379	818	1,500	900	900	900	
Deduct for rounding		402								
		848								
45.—*Buildings and Roads—Civil Works.*										
Original works	16,856	27,000	7,768	1,544	9,312		21,000	21,000	21,000	
Repairs	31,218	36,000	26,482	5,207	31,689		34,500	34,500	34,500	
Establishment	11,869	11,500	9,218	4,014	13,232		13,000	13,000	13,000	
Ditto Divisional Superintendent of Works	.....	1,500	.....	45	45		1,700	1,700	1,700	
Tools and plant	82	600	35	.....	35		460	460	460	
	60,025	76,600	43,503	10,810	54,313	76,000	70,660	70,660	70,660	As estimated by Public Works Department.
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	160	160	
								70,500	70,500	
Debt Heads.										
Suspense account	5,598	.....	−16,078	20,798	4,720	.....	.....	.....	.....	
Total ...	68,475	78,748	29,200	32,320	61,520	79,500	73,500	73,200	73,200	
Closing balance ...	19,630	−2,118	.....	.....	.....	3,130	.....	−5,070	−5,070	
GRAND TOTAL ...	88,105	76,630	.....	.....	.....	82,630	.....	68,130	68,130	

572

INCORPORATED LOCAL FUNDS - *continued.*

HEAD AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Magistrate.	Revised by Accountant-General.	Passed by Government.	REMARKS.
RECEIPTTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ZEMINDARY DAK UNDER ACT VIII (B.C.) OF 1862.										
Opening balance	1,36,518	1,52,038	.....	.....	.....	1,52,038	.....	1,36,538	1,36,538	
VI.—Provincial Rates.										
Cess on lands	3,15,206	3,09,000	1,17,667	2,01,265	3,18,932	3,10,000	3,06,690	3,07,000	3,07,000	Based on local estimates passed by Commissioners of Divisions on the rules forwarded with Bengal Government No. 797, dated 14th August 1886, and replies to queries from this office.
XIII.—Post Office.										
Peons' fees for serving processes	5,768	11,600	2,880	2,764	5,644		12,740	14,269	12,740	Revised with reference to rules quoted above.
Sale proceeds of old materials of runners' huts	.....	30	3,611	2,854	6,465		28	28	28	
Miscellaneous	5,627	4,770					17,241	4,703	4,703	Local estimate includes balances of 1886-87 which are omitted.
Contribution (Gurjat Mehal dak service)	1,047	2,300	775	1,256	2,031		2,000	2,000	2,000	
	12,442	18,700	7,266	6,874	14,140	19,000	32,009	21,000	19,471	
Add for rounding ...	.....	300	.....	.....	.....	.....	.....	.....	29	
		19,000						21,000	19,500	
Total ...	3,27,648	3,28,000	1,24,933	2,08,139	3,33,072	3,29,000	3,38,699	3,28,000	3,26,500	
GRAND TOTAL ...	4,84,166	4,80,038	.....	.....	.....	4,81,038	.....	4,64,538	4,63,038	

573

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Magistrate.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
ZEMINDARY DAK UNDER ACT VIII (B.C.) OF 1862.										
3.—*Refunds and Drawbacks.*										
Refunds	1,583	2,000	1,081	706	1,787	2,000	35	2,000	2,000	
15.—*Post Office.*										
Percentage for Treasury, &c., establishment	3,267	3,536	1,646	1,977	3,623		3,232	3,664	3,664	Based on local estimates passed by the Postmaster-General and corrected by queries from this office.
Cost of establishment in Postmaster-General's office ...	3,122	2,870	360	2,796	3,156		2,802	3,575	3,575	
Clerks	2,78,579	54,754	1,39,000	1,45,318	2,84,318		59,362	64,342	64,342	
Overseers		31,320					32,736	32,736	32,736	
Servants and dak-runners ...		2,01,578					2,00,810	1,93,484	1,93,484	
Gurjat Mehal dak service ...	1,625	2,278	1,130	931	2,061		2,000	2,000	2,000	
Temporary establishment ...	4,459	4,387	3,167	1,826	4,993		3,103	1,724	1,724	
Office and ground-rent	522	459	272	236	508		507	519	519	
Contingencies and miscellaneous	16,608	23,259	8,216	8,357	16,573		29,072	36,298	36,298	Includes Rs. 14,893 for process-serving fees as per Bengal Government Notification of 14th August 1886.
Travelling allowances	202	405	112	309	421		505	485	485	
Service postage stamps	.....	242	.....	.....	.. ..		232	232	232	
Boat allowance	18,117	23,069	9,577	9,261	18,838		22,913	22,980	22,980	
Petty construction and repairs...	3,796	8,919	1,022	3,301	4,323		9,118	9,122	9,122	
Deduct probable savings	3,30,297	3,57,076	1,64,502	1,74,312	3,38,814	3,42,000	3,66,392	3,71,161	3,71,161	
		15,076						15,161	15,161	
		3,42,000						3,56,000	3,56,000	
29.—*Superannuation Allowances and Pensions.*										
Pensions and gratuities	212	426	45	94	139		518	518	518	
Add for rounding	.....	574	.....	.....	.....	.....	.....	332	332	
	212	1,000	45	94	139	500	518	850	850	
30.—*Stationery and Printing.*										
Printing at private presses ...	36	677	13	10	23		702	700	700	
Add for rounding		23								
	36	700	13	10	23	.....	702	700	700	
31.—*Miscellaneous.*										
Municipal rates and taxes ...	.....	152	.....	.....	.....	.....	52	100	100	
Debt Heads.										
Permanent advance	.....	.....	.....	150	150	.....	.....	.....	.....	
Total ...	3,32,128	3,45,852	1,65,641	1,75,272	3,40,913	3,44,500	3,67,699	3,59,650	3,59,650	
Closing balance ...	1,52,038	1,34,186	.....	.....	.....	1,36,538	.....	1,04,888	1,03,388	
GRAND TOTAL ...	4,84,166	4,89,038	.....	.....	.....	4,81,038	.....	4,64,538	4,63,038	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Magistrate.	Revised by Accountant-General.	Passed by Government.	REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INLAND LABOUR TRANSPORT UNDER ACT I (G.G.) OF 1882.										
Opening balance	1,193	1,193	.....	.....	.....	1,193	.....	—8,307	—8,307	
XXI.—Scientific and other Minor Departments.										
Contractors' license fees	700	550	300	300	600		700	700	700	Estimated by the Superintendent of Emigration.
Recruiters' ditto	2,160	3,056	1,072	720	1,792		2,160	2,160	2,160	
Registration fees	10,757	15,250	6,635	1,818	8,453		11,414	10,756	10,756	
Fees for license of inland steamer and native boats ...	667	1,132	373	251	624		667	667	667	
Rates under section 109 of Capitation Act I (G.G.) of 1882	927	1,000	927	301	1,228		540	540	540	Estimated by Collector of Chittagong.
Fines and miscellaneous	14,008	950	13,382	.....	13,382		56	56	56	Estimated by local officers; the large actuals in 1885-86 refer to an adjustment in that year of excess of the charges over the receipts transferred to Assam.
Total ...	29,219	21,938	22,689	3,390	26,079	21,000	15,537	14,879	14,879	
Deduct or add for rounding ...	.....	938	.....	.....	.....		.....	121	121	
	29,219	21,000	22,689	3,390	26,079	21,000	15,537	15,000	15,000	
GRAND TOTAL ...	30,412	22,193	.....	.....	.....	22,193	.....	6,693	6,693	

INCORPORATED LOCAL FUNDS—*concluded.*

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1886. Last six months of 1885-86.	First six months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by Magistrate.	Revised by Accountant-General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
INLAND LABOUR TRANSPORT UNDER ACT I (G. G.) OF 1882.										
24.—*Medical.*										
Hospital Assistant and other establishment	637	528	307	361	668		528	528	528	
Contingencies	78	50	67	.....	67		50	.....	.....	Omitted at the instance of the Emigration Agent, Goalundo.
Cost of medical stores	16	.....	.....	.....	.....		.....	.....	.....	
	731	578	374	361	735	1,000	578	528	528	
Add for rounding ...		422						472	472	
		1,000						1,000	1,000	
26.—*Scientific and other Minor Departments.*										
Percentage for Treasury, &c., establishment	289	268	289	.....	289		4	267	267	
Superintendents and Medical Inspectors	16,599	16,756	9,079	7,565	16,644		15,676	16,636	16,636	
Inspectors and Assistant Inspectors	.....	.....	.....	.....	.....		.....	.....	.....	
Personal Assistants	2,240	2,240	1,280	1,307	2,587		1,920	2,240	2,240	
Clerks and servents	5,542	5,560	3,155	2,908	6,063		4,990	5,259	5,259	Revision of Goalundo establishment taken.
Fees to Medical Examiners ...	613	1,089	286	231	517		802	722	722	Reduced on actuals. Bengal Government No. 2469, dated 11th December 1886.
Office and ground rent	704	707	368	395	763		707	707	707	
Contingencies	1,469	1,873	644	759	1,403		1,696	1,696	1,696	Provision reduced on actuals.
Petty construction and repairs ...	13	380	13	4	17		80	80	80	Local estimate.
Travelling allowance	697	400	347	388	735		100	400	400	
Postage stamps	67	175	33	60	93		226	201	201	
Refunds	130	100	80	97	177		.....	200	200	
	28,363	29,548	15,574	13,714	29,288	29,000	26,201	28,408	28,408	
Deduct for rounding		548						408	408	
		29,000						28,000	28,000	
29.—*Superannuation Allowances and Pensions.*										
Pensions and gratuities	125	.....	75	75	150	500	.....	150	150	
30.—*Stationery and Printing.*										
Printing at private presses ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	No estimate.
Contributions.										
Contributions from Local to Provincial	.....	.....	.....	.....	.....	.....	.....	.....	.....	Ditto.
Total ...	29,219	30,000	16,023	14,150	30,173	30,500	26,779	29,150	29,150	
Closing balance ...	1,193	—7,807	.....	.....	.....	—8,307	.....	—22,457	—22,457	
GRAND TOTAL ...	30,412	22,193	.....	.....	.....	22,193	.....	6,693	6,693	

C. E. G.—Reg. No. 15867C—150—8-3-87.

FINANCIAL DEPARTMENT

FINANCE.

CALCUTTA, THE 7TH MARCH 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1985C, dated the 6th January 1887, submitting the estimates of receipts and expenditure of the Incorporated Local Funds for 1887-88.

The Accountant-General's estimates of receipts and charges of the Incorporated Local Funds for 1887-88 have been framed without consideration of the changes resulting from the operation of the Local Self-Government Act [Act III (B.C.) of 1885] in the districts to which it has been or is about to be extended. Under section 52 of the Act, it is necessary that the District Road Fund, after meeting the cost of collection, should periodically hand over its balance to the District Fund, which will meet the cost of constructing and repairing roads, &c. The amounts so handed over will appear amongst the receipts of the District Fund, and both the receipts and expenditure of Incorporated Funds as a whole will be swollen by double entries, equal in amount to the sum total of the balance transferred from District Road Funds to District Funds. The Lieutenant-Governor considers that this should, if possible, be avoided, and would be glad to receive an expression of the Accountant-General's views on the subject. In the meantime the estimates can only be passed provisionally.

2. The following table shows the Accountant-General's estimates for 1887-88, compared with the actuals of 1885-86, and the sanctioned estimates for the current year:—

	Actuals, 1885-86.				Sanctioned Estimates, 1886-87.		Accountant-General's Estimates, 1887-88.	
	Opening balance.	Receipts.	Expenditure.	Closing balance.	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	14,19,851	43,50,121	40,02,540	17,67,432	40,38,000	46,58,400	42,32,000	46,00,000
Ditto Account	23,907	64,198	68,475	19,630	57,000	78,748	65,000	78,200
District Post Fund	1,56,518	3,27,648	3,32,128	1,52,038	3,28,000	3,45,852	3,28,000	3,59,050
Inland Labour Transport Fund ...	1,193	29,219	29,219	1,193	21,000	30,000	15,000	29,150
Total ...	16,01,469	47,71,186	44,32,362	19,40,293	44,44,000	51,13,000	46,40,000	50,62,000

3. *District Road Fund.*—The estimates have been framed by the Public Works Department, and the Accountant-General has, for the most part, retained them. Under the sub-heads "Fees, fines, and forfeitures" and "Miscellaneous" the Accountant-General has raised the local estimates from Rs. 30,500 and Rs. 45,000 to Rs. 60,000 and Rs. 75,000, respectively, with reference to the actuals of 1885-86, which amounted to Rs. 64,524 and Rs. 76,449. The Accountant-General's estimates are accepted. The Accountant-General's estimate under "Grants from Government" for 1887-88 stands at Rs. 1,75,000 against Rs. 1,46,000, the sanctioned grant for the current year. In their note on the future Provincial Contract with Bengal, the Finance Committee have placed the amount of these contributions for the future at Rs. 1,05,000. They have made no provision for grants for "Special Public Works," as this item is practically an addition to the Public Works expenditure of the Province. Their estimate is compared with that of the Accountant-General and the sanctioned estimate for 1886-87 in the following table:—

	Accountant-General's estimate for 1887-88.	Sanctioned grant for 1886-87.	Finance Committee's estimate.
	Rs.	Rs.	Rs.
For collection of the Provincial Public Works Cess	46,800	46,800	47,000
One-and-a-half per cent. of collections on Government Estates ...	62,637	61,667	58,000
Grants for Special Public Works ...	65,563	37,533	Nil.
Total ...	1,75,000	1,46,000	1,05,000

The Lieutenant-Governor accepts the Finance Committee's estimate, to which should be added a sum of Rs. 3,68,000, which represents the net result of the transfers of receipts and expenditure to District Boards already formed and to be formed under the Local Self-Government Act under Police (pounds), Education and Civil Works (ferries). The total grants from Government will thus stand at Rs. 4,73,000. The Accountant-General's estimate of total receipts of the District Road Fund for next year will therefore be raised to Rs. 45,30,000. The total estimated expenditure for next year amounts to Rs. 46,00,000, against Rs. 46,58,400, sanctioned for the current year. The sum of Rs. 3,68,000, referred to above, must also be shown on the expenditure side under a new head "District Funds under Act III (B. C.) of 1885 for educational, pound and ferry expenditure." The total expenditure will therefore stand at Rs. 49,68,000.

4. *District Road Account.*—The receipts of this fund mainly consist of Government grants. The total receipts are estimated at Rs. 65,000 and the charges at Rs. 73,200. These figures will stand.

5. *District Post Fund.*—The total receipts of this fund for next year are estimated at the same amount as the sanctioned estimate for the current year, viz., Rs. 3,28,000. The receipts for 1887-88 under "Peons' fees for serving processes" have been estimated by the Accountant-General at Rs. 14,269, against Rs. 12,740, the estimate of the District Officers, and Rs. 11,600, the sanctioned estimate for the current year. As no ground is apparent for the increase on District Officers' figures, the local estimate for 1887-88, amounting to Rs. 12,740, is accepted. The total receipts for next year will therefore stand at Rs. 3,26,500. The Accountant-General has estimated the expenditure for next year at Rs. 3,59,650, against Rs. 3,45,852, the estimate for the current year. The estimate has been approved by the Postmaster-General, Bengal, and is accepted.

6. *Inland Labour Transport Fund.*—The total receipts of this fund for 1887-88 are estimated at Rs. 15,000, and the charges at Rs. 29,150, against Rs. 21,000 and Rs. 30,000, respectively, for the current year. The fluctuations have been explained by the Accountant-General, and his estimates are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Protector of Emigrants, to the Board of Revenue, to the General, Municipal and Public Works Departments for information.

Ordered also that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General for information, with the request that the information called for in paragraph 1 may be submitted to Government at an early date.

By order of the Lieutenant-Governor of Bengal,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

Nos. 1070-75.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

L. P. SHIRRES,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th March 1887.

W. LeB.—Reg. No. 15866C—150—8-3-87.

No. 2381.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL
IN THE FINANCIAL DEPARTMENT.

Simla, the 11th May 1887.

SIR,

I AM desired, in continuation of my letter No. 1476 of 22nd March, to communicate to the Government of Bengal the estimates of Revenue and Expenditure of Bengal as finally admitted into the Budget for the year 1887-88.

2. It will be seen from the accompanying Statement that the Government of India has, with slight modifications, adopted the figures proposed by the Local Government, pending the further consideration indicated below.

II, Opium.—The estimate under this head has been framed on the assumption that 4,750 chests of opium will be sold each month at Rs. 1,100 a chest. This will give Rs. 6,27,00,000. To this Rs. 6,00,000 has been added on account of excise opium and miscellaneous receipts, and the estimate fixed at Rs. 6,33,00,000.

IV, Stamps.—The Local Estimate under this head was originally framed for Rs. 1,34,00,000; but, with reference to the actual collections during the ten months of 1886-87, the Accountant General proposed to raise the estimate to Rs. 1,35,00,000. As, however, the collections of February 1887 showed a falling off, the Government of India adopted the original Local Estimate of Rs. 1,34,00,000.

III, Salt—
V, Excise—
X, Registration—
4, Opium—
} The Estimates under these heads have been altered with reference to past actuals.

3, Land Revenue.—The Accountant General proposed a reduction of Rs. 10,000 in Malikana charges, but it was not thought necessary to make this change.

12, Registration.—The Accountant General proposed to reduce the local Estimate to Rs. 5,80,000, but the Government of India considered it unnecessary to alter the Local Estimate, as originally proposed, *viz.*, Rs. 5,91,000.

13, Interest on ordinary Debt.—The Comptroller General's estimate has been adopted under this head.

19, Law and Justice (Courts).—An addition of Rs. 1,50,000 was made to the Local Estimate to provide for the cost of additional Munsiffs and their establishments; but the Accountant General subsequently reported that the utmost cost of the new Civil Court establishments would be about Rs. 87,000, and the additional provision was therefore reduced by Rs. 60,000.

3. *IX & 11, Forest.*—The reasons for the revenue and expenditure estimated under this head will be communicated in the Revenue and Agricultural Department.

4. The reasons for the Revenue and expenditure estimated under the Public Works heads will be communicated in the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated.

6. I am finally to remark upon the large excess of expenditure over receipts, and the depletion of the Provincial balance. The standard minimum of that balance is, under existing orders, twenty lakhs; this minimum has already been considerably overdrawn, and the estimated balance on 31st March 1888, unless the Government of Bengal reduces its expenditure, is only Rs. 2,98,000. These matters have already been the subject of correspondence with the Government of Bengal in connexion with the framing of the Provincial contract, but I am again to draw the most serious attention of the Government of Bengal to these features in its estimates, and to request that the proposals of that Government for restoring its prescribed balances may be laid before the Government of India at an early date.

I have the honour to be,

SIR,

Your most obedient Servant,

J. WESTLAND,

Offg. Secretary to the Government of India.

COPY of this letter, and of the statement and memorandum, forwarded to the Comptroller and Auditor General and to the Accountant General, Bengal.

By order,

J. E. O'CONOR,

Asst. Secy. to the Govt. of India.

580

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

THE GOVERNMENT OF BENGAL.
„ COMPTROLLER AND AUDITOR GENERAL.
„ ACCOUNTANT GENERAL, BENGAL.

No. 2381.

Dated Simla, the 11th May 1887.

Received

Orders on the Budget Estimates of Bengal for the year 1887-88.

G. C. B. Press, Simla.—No. 121 C. F.—11-5-87.—156.

BENGAL.

Memorandum showing how the Provincial share of Land Revenue is calculated—

Provincial share one-fourth—

				Rs.
Total Land Revenue	...	...	...	3,81,70,000
Total Land wholly Provincial	...	...	...	4,04,000
Amount divided proportionally		...	...	3,77,66,000
		Imperial	...	2,83,25,000
		Provincial	...	94,41,000
Adjustments mentioned in Financial Resolution No. 1243, dated 17th March 1887	...	...	...	—7,30,000
For Orissa Coast Canal	...	...	...	+3,10,000
For New Pilot Brig (if sanctioned)		...	...	+1,00,000
For Shajehanpore Rum	...	...	...	+32,000
For Ganja exported	...	...	...	—31,000
		Net	...	—3,19,000
Corrected Distribution—				
		Imperial	...	2,86,44,000
		Provincial	...	91,22,000
Land Revenue not included in the division—				
		Provincial	...	4,04,000
				3,81,70,000
Total Land Revenue—				
		Imperial	...	2,86,44,000
		Provincial	...	95,26,000

HEADS OF SERVICE.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—										
I.—Land Revenue	2,53,68,000	1,28,02,000	...	3,81,70,000	2,86,44,000	95,26,000	...	3,81,70,000	...	...
II.—Opium	6,44,40,000	...	...	6,44,40,000	6,33,00,000	...	...	6,33,00,000	...	11,40,000
III.—Salt	1,89,00,000	1,03,000	...	1,90,03,000	1,91,68,000	1,03,000	...	1,92,71,000	2,68,000	...
IV.—Stamps	67,50,000	67,50,000	...	1,35,00,000	33,50,000	1,00,50,000	...	1,34,00,000	...	1,00,000
V.—Excise	49,80,000	49,80,000	...	99,60,000	75,00,000	25,00,000	...	1,00,00,000	40,000	...
VI.—Provincial Rates	...	38,76,000	40,24,000	79,00,000	...	38,76,000	40,24,000	79,00,000	...	...
VII.—Customs	30,15,000	57,000	...	30,72,000	30,15,000	57,000	...	30,72,000	...	...
VIII.—Assessed Taxes	30,33,000	7,67,000	...	38,00,000	18,98,000	18,98,000	...	37,96,000	...	4,000
IX.—Forest	3,50,000	3,50,000	...	7,00,000	3,50,000	3,50,000	...	7,00,000	...	...
X.—Registration	5,48,000	5,48,000	...	10,96,000	5,46,000	5,46,000	...	10,92,000	...	4,000
Total ...	12,73,84,000	3,02,33,000	40,24,000	16,16,41,000	12,77,71,000	2,89,06,000	40,24,000	16,07,01,000	...	9,40,000
XII.—Interest	9,06,000	73,000	45,000	10,24,000	9,06,000	73,000	45,000	10,24,000	...	...
Post Office, Telegraph and Mint—										
XIII.—Post Office	...	...	19,000	19,000	...	...	19,000	19,000	...	...
XIV.—Telegraph	...	1,000	...	1,000	...	1,000	...	1,000	...	...
Total ...	...	1,000	19,000	20,000	...	1,000	19,000	20,000	...	...
Receipts by Civil Departments—										
XVI.—Law and Justice (Courts)	...	7,58,000	...	7,58,000	...	7,58,000	...	7,58,000	...	...
Ditto (Jails)	...	7,95,000	...	7,95,000	...	7,95,000	...	7,95,000	...	...
XVII.—Police	...	2,93,000	4,65,000	7,58,000	...	2,93,000	4,65,000	7,58,000	...	...
XVIII.—Marine	...	8,69,000	...	8,69,000	...	8,69,000	...	8,69,000	...	...
XIX.—Education	...	5,16,000	32,000	5,48,000	...	5,16,000	32,000	5,48,000	...	...
XX.—Medical	...	1,46,000	...	1,46,000	...	1,46,000	...	1,46,000	...	...
XXI.—Scientific and other Minor Departments	...	1,32,000	22,000	1,54,000	...	1,32,000	22,000	1,54,000	...	...
Total ...	...	35,09,000	5,19,000	40,28,000	...	35,09,000	5,19,000	40,28,000	...	...
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, &c.	1,83,000	48,000	...	2,31,000	1,83,000	48,000	...	2,31,000	...	...
XXIII.—Stationery and Printing	30,000	1,63,000	...	1,93,000	30,000	1,63,000	...	1,93,000	...	...
XXV.—Miscellaneous	1,00,000	6,85,000	1,19,000	9,04,000	1,00,000	6,85,000	1,19,000	9,04,000	...	...
Total ...	3,13,000	8,96,000	1,19,000	13,28,000	3,13,000	8,96,000	1,19,000	13,28,000	...	...
Railways—										
XXVI.—State Railways (Gross Traffic Receipts)	11,15,000	1,02,68,000	...	1,13,83,000	11,15,000	1,02,68,000	...	1,13,83,000	...	...
Irrigation—										
XXIX.—Major Works (Direct Receipts) ...	...	13,58,000	...	13,58,000	...	13,58,000	...	13,58,000	...	...
XXX.—Minor Works and Navigation ...	...	9,34,000	14,000	9,48,000	...	9,34,000	14,000	9,48,000	...	...
Total ...	...	22,92,000	14,000	23,06,000	...	22,92,000	14,000	23,06,000	...	...
Buildings and Roads—										
XXXI.—Military Works	7,000	...	...	7,000	7,000	...	...	7,000	...	...
XXXII.—Civil Works	1,000	1,77,000	5,17,000	6,95,000	1,000	1,77,000	5,17,000	6,95,000	...	...
Total ...	8,000	1,77,000	5,17,000	7,02,000	8,000	1,77,000	5,17,000	7,02,000	...	...
Total Revenues ..	12,97,26,000	4,74,49,000	52,57,000	18,24,32,000	13,01,13,000	4,61,22,000	52,57,000	18,14,92,000	...	9,40,000
Contributions	...	...	5,27,000	...	...	...	5,27,000	...	...	...
Opening Balance	...	12,14,000	13,94,000	...	...	11,19,000	13,94,000	...	...	...
GRAND TOTAL ...	...	4,86,63,000	71,78,000	...	...	4,72,41,000	71,78,000	...	...	...

HEADS OF EXPENDITURE.	Local.				Department of Finance.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—										
1.—Refunds and Drawbacks	4,27,000	1,25,000	18,000	5,70,000	4,00,000	1,46,000	18,000	5,70,000	...	...
2.—Assignments and Compensations ...	1,16,000	...	...	1,16,000	1,16,000	...	...	1,16,000	...	...
Charges in respect of Collections—										
3.—Land Revenue	1,89,000	34,80,000	...	36,69,000	...	36,79,000	...	36,79,000	10,000	...
4.—Opium (including Cost of Production) ...	2,49,84,000	...	...	2,49,84,000	2,50,00,000	...	...	2,50,00,000	16,000	...
5.—Salt (ditto ditto) ...	...	12,000	...	12,000	...	12,000	...	12,000	...	...
6.—Stamps	2,68,000	2,68,000	...	5,36,000	1,34,000	4,02,000	...	5,36,000	...	...
7.—Excise	1,89,000	1,89,000	...	3,78,000	2,84,000	94,000	...	3,78,000	...	...
8.—Provincial Rates	...	...	1,91,000	1,91,000	...	...	1,91,000	1,91,000	...	...
9.—Customs	...	5,11,000	...	5,11,000	...	5,11,000	...	5,11,000	...	...
10.—Assessed Taxes	85,000	85,000	...	1,70,000	85,000	85,000	...	1,70,000	...	...
11.—Forest	2,20,000	2,20,000	...	4,40,000	2,20,000	2,20,000	...	4,40,000	...	...
12.—Registration	2,00,000	2,90,000	...	5,80,000	2,95,000	2,96,000	...	5,91,000	11,000	...
	2,67,68,000	51,80,000	2,09,000	3,21,57,000	2,65,40,000	54,45,000	2,09,000	3,21,94,000	37,000	...
Interest—										
13.—Interest on Ordinary Debt (excluding that charged to Productive Public Works) ...	8,000	...	...	8,000	10,000	...	...	10,000	2,000	...
14.—Interest on other Obligations	1,25,000	...	...	1,25,000	1,25,000	...	...	1,25,000	...	...
	1,33,000	...	...	1,33,000	1,35,000	...	...	1,35,000	2,000	...
Post Office, Telegraph, and Mint—										
15.—Post Office	...	...	3,56,000	3,56,000	...	...	3,56,000	3,56,000	...	...
16.—Telegraph	...	1,000	...	1,000	...	1,000	...	1,000	...	...
	...	1,000	3,56,000	3,57,000	...	1,000	3,56,000	3,57,000	...	...
Salaries and Expenses of Civil Department—										
18.—General Administration	2,68,000	15,28,000	1,30,000	19,26,000	2,68,000	15,28,000	1,30,000	19,26,000	...	...
19.—Law and Justice (Courts)	...	80,71,000	...	80,71,000	...	80,11,000	...	80,11,000	...	60,000
Ditto (Jails)	...	17,50,000	...	17,50,000	...	17,50,000	...	17,50,000	...	...
20.—Police	74,000	47,27,000	32,000	48,33,000	74,000	47,27,000	32,000	48,33,000	...	...
21.—Marine (including River Navigation) ...	...	9,47,000	...	9,47,000	...	9,47,000	...	9,47,000	...	...
22.—Education	...	20,80,000	12,90,000	33,70,000	...	20,80,000	12,90,000	33,70,000	...	...
23.—Ecclesiastical	2,11,000	...	...	2,11,000	2,11,000	...	...	2,11,000	...	...
24.—Medical	...	14,73,000	1,000	14,74,000	...	14,73,000	1,000	14,74,000	...	...
25.—Political	37,000	...	...	37,000	37,000	...	...	37,000	...	...
26.—Scientific and other Minor Debts ...	6,000	3,09,000	29,000	3,44,000	6,000	3,09,000	29,000	3,44,000	...	...
	5,96,000	2,08,85,000	14,82,000	2,29,63,000	5,96,000	2,08,25,000	14,82,000	2,29,03,000	...	60,000
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions ...	9,85,000	...	...	9,85,000	9,85,000	...	...	9,85,000	...	...
28.—Civil Furlough and Absentee Allowances	40,000	...	...	40,000	40,000	...	...	40,000	...	...
29.—Superannuation Allowances and Pensions	15,000	12,94,000	1,000	13,10,000	15,000	12,94,000	1,000	13,10,000	...	...
30.—Stationery and Printing	8,00,000	10,76,000	28,000	19,04,000	8,00,000	10,76,000	28,000	19,04,000	...	...
32.—Miscellaneous	52,000	3,08,000	38,000	3,98,000	52,000	3,08,000	38,000	3,98,000	...	...
	18,92,000	26,78,000	67,000	46,37,000	18,92,000	26,78,000	67,000	46,37,000	...	...
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	10,000	...	10,000	...	10,000	...	10,000	...	...
Railway Revenue Account—										
38.—State Railways—										
Working Expenses	8,75,000	60,25,000	...	69,00,000	8,75,000	60,25,000	...	69,00,000	...	...
Interest on Debt	...	30,81,000	...	30,81,000	...	30,81,000	...	30,81,000	...	...
39.—Guaranteed Companies—										
Surplus Profits, Land and Supervision ...	1,35,000	...	...	1,35,000	1,35,000	...	...	1,35,000	...	...
	10,10,000	91,06,000	...	1,01,16,000	10,10,000	91,06,000	...	1,01,16,000	...	...
Irrigation—										
42.—Major Works—										
Working Expenses	...	14,50,000	...	14,50,000	...	14,50,000	...	14,50,000	...	...
Interest on Debt	...	23,26,000	...	23,26,000	...	23,26,000	...	23,26,000	...	...
43.—Minor Works and Navigation... ...	...	17,01,000	...	17,01,000	...	17,01,000	...	17,01,000	...	...
	...	54,77,000	...	54,77,000	...	54,77,000	...	54,77,000	...	...
Buildings and Roads—										
44.—Military Works	35,000	...	...	35,000	35,000	...	...	35,000	...	...
45.—Civil Works	4,78,000	27,74,000	41,90,000	74,42,000	4,78,000	27,74,000	41,90,000	74,42,000	...	...
	5,13,000	27,74,000	41,90,000	74,77,000	5,13,000	27,74,000	41,90,000	74,77,000	...	...
TOTAL EXPENDITURE ...	3,09,12,000	4,01,11,000	63,04,000	8,33,27,000	3,06,86,000	4,63,10,000	63,04,000	8,33,06,000	...	21,000
Contributions	...	5,27,000	...	...	...	5,27,000	...	...	...	...
Closing Balance	...	20,25,000	8,74,000	...	...	2,98,000	8,74,000	...	...	...
GRAND TOTAL ...	..	4,8[illegible],[illegible],000	71,78,000	...	...	4,71,41,000	71,78,000	...	...	...
Provincial and Local—										
Surpluses (+)	...	+8,11,000	...	...	...	...	...	...	...	...
Deficits —(—)	...	...	—5,20,000	...	...	—7,21,000	—5,20,000	...	...	...
		—2,91,000				—12,41,000				

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 24TH DECEMBER 1887.

RESOLUTION.

THE Lieutenant-Governor is now in a position to review the actual financial results of the year 1885-86, the revised estimates of the year 1886-87, and the budget estimates of the year 1887-88. The Finance and Revenue Accounts of the first year have been issued and orders have been passed by the Government of India on the budget estimates of this Government for the current year. The Accountant-General's final report on the accounts of 1886-87 has not yet been submitted, but the unadjusted figures for 12 months given in his account of March 1887 are sufficient for practical purposes. The Lieutenant-Governor has already, in separate Resolutions, passed orders upon the estimates under the various heads of Provincial services for 1887-88. It will not now be necessary to enter into the details of these estimates. But as a new financial contract with the Government of India has now been made for a period of five years, it will be convenient to examine the general results in view of this contract. The quinquennial contract of 1882 has expired with the year 1886-87, and a brief review of the Provincial finances during the last five years will not be without some interest.

ACCOUNTS OF 1885-86.

2. The revised estimate adopted in the Financial Resolution of the 31st August 1886 assumed that the year 1885-86 had opened with a credit balance of Rs. 12,02,000, and closed with a credit balance of Rs. 17,76,000; that the total amount available for expenditure was Rs. 4,38,49,000; and that Rs. 4,20,73,000 had been spent. The actual result has been less favourable by Rs. 3,06,000. The amount actually available for expenditure was Rs. 4,38,42,000, and the amount actually expended, Rs. 4,23,72,000. The closing credit balance was Rs. 14,70,000. The following table gives a general view of the figures:—

RECEIPTS.		REVENUE AND EXPENDITURE.	OUT-GOINGS.	
Revised estimates.	Account.		Revised estimates.	Accounts.
Rs.	Rs.		Rs.	Rs.
3,00,46,000	3,00,17,940	Principal heads of Revenue... ...	49,15,000	49,41,680
70,000	73,340	Interest	.....	.....
.....	50	Post-office, Telegraph and Mint ...	1,000	640
37,38,000	38,57,820	Civil Administration	2,18,98,000	2,20,26,210
10,48,000	8,54,170	Miscellaneous	27,28,000	28,04,920
.....	.....	Famine Relief and Insurance ...	1,00,000	1,23,840
.....	.....	Construction of Railways	16,000	21,580
43,83,000	44,72,800	Railways	49,81,000	50,02,230
26,15,000	26,16,970	Irrigation	44,69,000	44,65,560
7,47,000	7,46,370	Buildings and Roads	27,65,000	27,84,720
.....	.....	Contributions	2,00,000	2,00,310
4,26,47,000	4,26,39,460	Total ...	4,20,73,000	4,23,71,690
12,02,000	12,02,040	Opening balance	.....	.....
.....	.....	Closing balance	17,76,000	14,69,810
4,38,49,000	4,38,41,500	GRAND TOTAL ...	4,38,49,000	4,38,41,500
.....	.....	Provincial surplus (+) or deficit (—) ...	+5,74,000	+2,67,770

3. The following is a distribution of the differences in respect of which the accounts are better (+) or worse (—) than the revised estimates :—

		Revenue side.	Expenditure side.	Net result.
		Rs.	Rs.	Rs.
Principal heads of Revenue ...	—	28,060	— 26,680	— 54,740
Interest	+	3,340	.....	+ 3,340
Post-office, Telegraphs and Mint ...	+	50	+ 360	+ 410
Civil Administration	+	1,19,820	— 1,28,210	— 8,390
Miscellaneous	—	1,93,830	— 76,920	— 2,70,750
Famine Relief and Insurance ...		.....	— 23,840	— 23,840
Construction of Railways ...		.....	— 5,580	— 5,580
Railways	+	89,800	— 21,230	+ 68,570
Irrigation	+	1,970	+ 3,440	+ 5,410
Buildings and Roads	—	630	— 19,720	— 20,350
Contribution		.....	— 310	— 310
Total ...	—	7,540	— 2,98,690	— 3,06,230

REVENUE.

4. There was a decrease on the Revenue side of Rs. 7,540 from the revised estimates. Among the principal heads of Revenue the only one which showed a large decrease was "Land Revenue," (Rs. 40,000). A part of this decrease, about Rs. 6,000, was nominal, and was due to the fact that since October 1885 the Record-room receipts were collected in stamps and were shown under the head of "Stamps;" the remainder was chiefly under "10, per cent. collections from Government estates," (Rs. 27,000); there were also short collections of Land Revenue; and the result was that the total Provincial share was worse than the revised estimate by Rs. 40,000. There was also a decrease of Rs. 3,000 under "Provincial rates." Against these decreases, there was an increase of Rs. 14,000 under "Forests," chiefly under "Timber and other produce removed from forest by consumers or purchasers."

Of the improvements under Civil Departments, amounting to Rs. 1,20,000, a sum of Rs. 1,01,000, in round number, was due to increase in the sale proceeds of jail manufactures, and the balance was spread over the Departments of Police (Rs. 1,000), Marine (Rs. 4,000), Education (Rs. 6,000), Medical (Rs. 5,000), and Scientific and other Minor Departments (Rs. 3,000).

The miscellaneous receipts aggregated Rs. 8,54,000, against Rs. 10,48,000, provided for in the revised estimates. There was a decrease of Rs 2,01,000 under Miscellaneous (proper), chiefly in "Unclaimed deposits." Against this decrease there was an increase of Rs. 6,000 under "Stationery," and Rs. 1,000 under "Superannuations."

The increase under Railways (Rs. 90,000) was chiefly in the Northern Bengal, the Tirhoot, and the Dacca State Railways.

EXPENDITURE.

5. The actual expenditure of 1885-86, compared with the revised estimate, shows an increase of Rs. 2,98,690. There was an increase of Rs. 17,000 under Land Revenue, which was nominal, and was more than covered by the transfer of the pay of the Director of Agriculture and the officers under him from the head of Scientific and other Minor Departments. There were also increases of Rs. 28,000 under Jails; of Rs. 62,000 under "District Executive Police;" of Rs. 46,000 under Marine, chiefly in "Building and repair of ships;" of Rs. 12,000 under Education, mainly in "Grants-in-aid;" of Rs. 17,000 under Medical, chiefly in "Medical establishment" and "Hospitals and dispensaries;" of Rs. 68,000 under Miscellaneous, chiefly under "Donations for charitable purposes" and "Special commissions of enquiry;" of Rs 24,000 under "Famine Relief"; and of Rs. 20,000 under Buildings and Roads for contributions to Excluded Local Funds and Municipalities. There was also an increase of Rs 57,000 under "Working expenses of railways" chiefly on account of their having been charged for the first time with the loss by exchange on the cost of Europe stores (about Rs. 25,000), and for increased expenditure mainly on the Northern Bengal and the Tirhoot State Railways. Against these increases there was a nominal decrease of Rs. 28,000 under Scientific and other Minor Departments on account of the transfer of the pay of the Director of Agriculture and his officers to "Land Revenue" as stated above. The net result of the year was, as stated above, unfavourable to the extent of Rs. 3,06,000, and the year closed with a credit balance of Rs. 14,70,000 against Rs. 17,76,000 anticipated when the revised estimate was framed.

586

REVISED ESTIMATE FOR 1886-87.

6. A revised estimate, based on the actuals of eight months and, in some instances, of ten months, was submitted to the Government of India in February last. Later information has induced the Lieutenant-Governor to modify these estimates to a certain extent. The following table shows the revised estimates as submitted to the Government of India in February last, the estimates as modified by the Government of India, and the estimates as now adopted by the Government of Bengal :—

RECEIPTS.	Revised estimate reported to the Government of India.	Revised estimate accepted by the Government of India.	Revised estimate as now adopted.
	Rs.	Rs.	Rs.
Opening balance	14,66,000	14,70,000	14,70,000
Principal heads of revenue—			
I.—Land Revenue	1,28,05,000	1,28,04,000	1,31,41,000
III.—Salt	1,00,000	1,00,000	1,02,000
IV.—Stamps	67,50,000	66,59,000	67,32,000
V.—Excise	49,75,000	49,50,000	50,63,000
VI.—Provincial rates	39,25,000	38,75,000	39,99,000
VII.—Customs	57,000	57,000	69,000
VIII.—Assessed taxes	7,67,000	7,67,000	7,67,000
IX.—Forests	3,40,000	3,18,000	3,27,000
X.—Registration	5,38,000	5,25,000	5,19,000
Total ...	3,02,57,000	3,00,55,000	3,07,19,000
XII.—Interest	73,000	73,000	79,000
Post-office, Telegraph and Mint—			
XIV.—Telegraphs	.....	1,000	1,000
Receipts by Civil Departments—			
XVI.—Law and Justice—			
Fees, fines, and forfeitures of Judicial Courts.	7,74,000	7,69,000	7,56,000
Jails	7,86,000	7,86,000	7,44,000
XVII.—Police	7,20,000	7,20,000	6,69,000
XVIII.—Marine	9,00,000	8,50,000	8,97,000
XIX.—Education	5,25,000	5,29,000	5,29,000
XX.—Medical	1,46,000	1,31,000	1,56,000
XXI.—Scientific and other Minor Departments	1,32,000	1,22,000	1,22,000
Total ...	39,83,000	39,03,000	38,73,000
Miscellaneous—			
XXII.—Receipts in aid of superannuation, &c.	41,000	49,000	46,000
XXIII.—Stationery and printing ...	1,83,000	1,83,000	2,02,000
XXV.—Miscellaneous	6,93,000	6,76,000	7,03,000
Total ...	9,17,000	9,08,000	9,51,000
Railways—			
XXVI.—State Railways (gross earnings).	50,19,000	51,77,000	52,72,000
Irrigation—			
XXIX.—Major Works (direct receipts)	13,30,000	13,30,000	13,87,000
XXX.—Minor Works and Navigation	8,61,000	8,56,000	8,47,000
Total ...	21,91,000	21,86,000	22,34,000
Buildings and Roads—			
XXXII.—Civil works—			
By Public Works Department	6,35,000	6,35,000	3,86,000
By Civil Department ...			4,81,000
Total ...	6,35,000	6,35,000	8,67,000
Contributions	.....	.....	16,000
Total ...	4,30,75,000	4,29,38,000	4,40,12,000
GRAND TOTAL ...	4,45,41,000	4,44,[illegible]000	4,54,82,000

EXPENDITURE.	Revised estimate reported to the Government of India.	Revised estimate accepted by the Government of India.	Revised estimate as now adopted.
	Rs.	Rs.	Rs.
Direct demand on the revenues—			
1. Refunds and drawbacks	1,17,000	1,22,000	1,20,000
Charges in respect of collection—			
3. Land Revenue	34,27,000	34,35,000	34,65,000
5. Salt	12,000	12,000	11,000
6. Stamps	2,53,000	2,53,000	2,43,000
7. Excise	1,90,000	1,90,000	1,89,000
8. Provincial rates	.....	.....	37,000
9. Customs	4,98,000	5,10,000	5,14,000
10. Assessed taxes	45,000	45,000	44,000
11. Forests	2,30,000	2,18,000	2,11,000
12. Registration	2,83,000	2,84,000	2,81,000
Total ...	50,55,000	50,69,000	51,15,000
Post-office, Telegraph and Mint—			
16. Telegraphs	1,000	1,000	1,000
Salaries and expenses of Civil Departments—			
18. General administration	15,85,000	16,09,000	15,94,000
19. Law and Justice—			
Judicial Courts	80,36,000	80,21,000	79,53,000
Jails	17,50,000	17,50,000	16,66,000
20. Police	47,19,000	47,16,000	47,00,000
21. Marine	8,65,000	8,62,000	8,54,000
22. Education	33,70,000	33,70,000	33,72,000
24. Medical	14,59,000	14,59,000	14,64,000
26. Scientific and other Minor Departments	2,91,000	2,91,000	2,95,000
Total ...	2,20,75,000	2,20,78,000	2,18,98,000
Miscellaneous—			
29. Superannuation, &c.	12,05,000	12,54,000	12,67,000
30. Stationery and Printing	10,59,000	10,59,000	10,39,000
32. Miscellaneous	3,48,000	3,48,000	3,77,000
Total ...	27,02,000	26,61,000	26,83,000
Famine Relief and Insurance—			
33. Famine Relief	4,000	.....	.....
37. Construction of Railways ...	8,000	5,000	3,000
Railways (Revenue account)—			
38. State Railways—			
Working expenses	32,31,000	31,50,000	31,43,000
Interest on debt	20,81,000	20,63,000	20,63,000
40. Subsidized Companies—Land, &c.	4,000	4,000	1,000
41. Miscellaneous Railway expenditure.	57,000	57,000	55,000
Total ...	53,43,000	52,74,000	52,62,000
Irrigation—			
42. Major Works—			
Working expenses	13,85,000	13,85,000	13,93,000
Interest on debt	22,79,000	22,77,000	22,91,000
43. Minor Works and Navigation ...	9,27,000	9,27,000	7,93,000
Total ...	45,91,000	45,89,000	44,77,000
Buildings and Roads—			
45. Civil Works—			
By Public Works Department	33,22,000	33,20,000	38,85,000
By Civil Department	1,02,000	92,000	77,000
Total ...	34,24,000	34,12,000	39,62,000
Contributions	2,00,000	2,00,000	2,01,000
Total ...	4,34,03,000	4,32,89,000	4,36,62,000
Closing balance	11,38,000	11,19,000	18,80,000
GRAND TOTAL ...	4,45,41,000	4,44,08,000	4,54,82,000
Provincial surplus (+) or deficit (—)	—3,28,000	—3,51,000	+4,10,000

7. The total "Land Revenue" receipts for the year 1886-87, as estimated by the Accountant-General when he submitted his estimate for the current

year, amounted to Rs. 3,82,18,000, and the Provincial share, including all inter-provincial adjustments, and all adjustments between Imperial and Provincial, was taken by the Local Government at Rs. 1,28,05,000, and this amount was reported to the Government of India in February 1887. The latest return from the Accountant-General shows, that the total Land Revenue of the Province will have amounted to Rs. 3,87,75,000. The increase in the collections was due for the most part, to the issue of orders enjoining all efforts to collect all demands of revenue falling due within the year.

This increase and other adjustments between the Imperial and Provincial accounts have caused an increase in the Provincial share, which is now estimated at Rs. 1,31,41,000, thus—

	Rs.	Rs.
Total Land Revenue		3,87,75,000
Provincial share at 32·2284		1,24,96,460
Ten per cent. collections on Government estates ...		4,25,032
Add—		
For Inter-provincial adjustments	1,24,905	
„ *Undaunted*	65,000	
„ Cemetery charges	8,000	
„ Repairing the Nizamut buildings	5,100	
„ Pay of the Ophthalmic Surgeon, Medical College Hospital	16,500	
„ Maintenance of river bank within the precincts of Nawab Kadir Ali Bahadoor of Moorshedabad ...	1,900	
„ Loss of revenue record-room receipts in consequence of their transfer from Registration to Land Revenue	50,000	
„ Process-serving establishment	25,000	
„ Loss in giving up the Calcutta and South-Eastern State Railway	30,000	
„ Transfer of Dighâ Ghât ferry...	3,000	
„ Conservation of ancient monuments	1,500	
„ Net result of transfer of Excise salt in Orissa to Madras	2,210	
„ Unauthorized credit afforded to the Imperial Government in 1885-86, in consequence of copying fees realised in court-fee stamps	5,836	
„ "Loss by exchange" included in the working expenses of railways	31,000	
„ The transfer of the Patna-Gya Railway to Imperial ...	63,560	
		4,33,51_
		1,33,55,003
Deduct—		
For jail supplies to Assam	2,500	
„ Savings in Customs establishment owing to the abolition of import duty	1,88,343	
„ Meteorological Department	15,000	
„ Permanent Preventive Police of Salt Department in Orissa hitherto included in District Executive Force in the Provincial budget now transferred to Madras	8,483	
		2,14,326
		1,31,40,677
Add for rounding		323
		1,31,41,000

8. The revised estimates as now adopted under the remaining Civil heads have been fixed, on the basis of the actuals of twelve months, as reported by the Accountant-General in his accounts of March 1887.

9. Under the Public Works heads, including the collections by Civil Officers, the receipts are better by Rs. 5,28,000 than they were originally reported to the Government of India, and by Rs. 3,75,000 than the estimates passed by the Government of India. There was an increase of Rs. 49,000 in the gross earnings of the Tirhoot State Railway, of Rs. 24,000 in those of the Northern Bengal, and of Rs. 15,000 in Kaunia and Dharlla Railway. The increase under irrigation was Rs. 48,000 chiefly under water-rates, while there was an increase of Rs. 2,32,000 under Civil Works, chiefly owing to the inclusion of the receipts of the Burrakur Iron Works. The total expenditure under Public Works heads will have amounted to Rs. 1,37,04,000 against the revised estimate of Rs. 1,32,80,000 passed by the Government of India. The expenditure under "Irrigation—Minor Works, and Navigation" will not have

amounted to more than Rs. 7,93,000 against a provision of Rs. 9,27,000; but the final adjustment of expenditure on the Burrakur Iron Works from 1882-83 will have caused an increase of Rs. 5,55,000, for which no provision was made in the budget.

10. According to the revised estimates now adopted, the closing balance will stand at Rs. 18,80,000, instead of Rs. 11,38,000, reported to the Government of India in February last, and of Rs. 11,19,000 anticipated by the Government of India when passing the estimates for the current year.

WORKING OF THE PROVINCIAL CONTRACT OF 1882.

11. In the Financial Resolutions dated respectively the 24th June 1881 and the 18th April 1882, the financial and administrative results of the Provincial Contract of 1877, which was in force for the five years 1877-78 to 1881-82, were examined and reviewed. In the latter of those Resolutions was also given some account of the terms of the new contract which had just been settled by the Government of India, and which was to govern the financial administration of this province from 1882 to 1887. This period has now closed, and it will be convenient therefore to make an examination of the operation of this contract.

12. The principles of the contract of 1882 may be summarized thus—

"Instead of giving the Local Government a fixed sum of money to make good any excess of provincialized expenditure over provincialized receipts, a certain proportion of the Imperial revenue was devoted to this object. A few heads were reserved as Imperial; others were divided in proportions, for the most part equal, between Imperial and Provincial; the rest were made Provincial. The balance of transfers, being against the Local Government, was rectified by a fixed percentage on its Land Revenue otherwise reserved as Imperial. At the same time a distinct declaration was made of the policy to be followed during the term of the contract. The Imperial Government was to make no demand on the Local Government except in the case of disaster so abnormal as to exhaust the Imperial reserves and resources, and to necessitate a suspension of the entire machinery of public improvement throughout the Empire. On the other hand the Local Government was to look for no special aid from the Imperial Government except in the case of severe famine, and then only within the following limits:—(1) current income must have been exhausted, every avoidable expense in every department having been retrenched and the Public Works grants having been applied to famine work to the very utmost possible; (2) savings of past years in excess of the ordinary working balance must have been drawn upon to two-thirds of their total amount; (3) the margin of Provincial surplus in normal years will be liable for the completion of works begun as relief works, and where there is no need of such completion, will be chargeable up to one-fourth at most for payment of interest on any Imperial loans which may have been raised to meet the excess cost of the famine in general."

"The following were the principal additions made to the Provincial receipts and charges under the new scheme:—This Government was admitted to a half share in the receipts from Forests and Assessed Taxes, and took all the receipts under the heads of Superannuations, Miscellaneous, and other Public Works, except contributions from the military and medical funds; gain by exchange on Imperial transactions; Premium on bills and unclaimed bills of exchange; receipts from military works; and any unspecified miscellaneous receipts exceeding Rs. 10,000. Under Forests and Assessed Taxes it was liable for half the charges. The Imperial Government only retained under Land Revenue the same percentage on the cost of surveys and settlements as were retained of land revenue. To the present Provincial charges was added under Law and Justice and Medical all that was reserved as Imperial; under Stationery and Printing all except the cost of stationery purchased for central stores; and under other Public Works the charges for Museums, Educational buildings and Light-houses. On the other hand, one-half the net receipts from Excise, Stamps, and Registration, including record-room fees, was surrendered to the Imperial Government. The percentage of Land Revenue was, however, only calculated after allowing for the claim of the Government of India to share in the general improvement that had resulted to the Provincial Revenues during the five years then just expired. That share was fixed at 30 lakhs a year. From this the Government of India deducted 3 lakhs to be expended on the improvement of the Subordinate Executive and Judicial Services and the establishment of the new district of Khoolna. In order, too, that the Local Government might not be embarrassed by a sudden reduction of 27 lakhs in its income, His Excellency the Governor-General in Council added a sum of 28½ lakhs to the credit balance of the Province for 1881-82."

"The amount of percentage of Land Revenue, which under the new scheme was assigned to this Government, was calculated, upon the basis of the revised estimate for the year 1881-82, and was fixed at 32·2284. A sum of Rs 30,00,000 was on account of the annual contribution to the Government of India, added to the Provincial deficit, provision

589

being at the same time made for an additional expenditure of three lakhs for the improvement of the Subordinate Civil Service and for a new district of Khoolna."

13. The following figured statements show (1) the revised (then called the "regular") estimates for 1881-82 of the Local Government under the terms of the contract of 1877; (2) the revised estimates for the same year as they would stand if the arrangements of 1882 had been applied to them; (3) the actual receipts and expenditure of each year from 1881-82 to 1885-86; and (4) the latest revised estimates for 1886-87 :—

REVENUE.

Receipts.	1881-82. Revised estimate under terms of the contract of 1877.	1881-82. Revised estimate as it would have stood if the terms of the contract of 1882 had been applied to it.	Actuals, 1881-82.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Actuals, 1885-86.	Revised estimate, 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	.....	.....	49,01,113	75,43,005	21,46,903	6,86,636	12,02,040	14,70,000
Principal Heads of Revenue—								
I.—Land Revenue	.....	1,22,32,000*	.....	1,30,54,115	91,93,743	1,28,31,015	1,29,60,300	1,31,41,000
III.—Salt	1,60,000	1,60,000	1,47,035	1,64,999	99,984	1,24,556	1,01,470	1,02,000
IV.—Stamps	1,18,00,000	59,00,000	1,20,23,923	61,06,765	62,88,457	64,95,607	66,29,030	67,32,000
V. Excise	98,00,000	49,55,000	93,73,925	48,94,483	52,12,696	50,26,110	47,92,350	50,63,000
VI.—Provincial Rates ...	35,40,000	35,40,000	35,49,641	36,06,713	38,14,746	37,64,961	38,71,170	39,99,000
VII.—Customs	80,000	80,000	85,732	71,276	54,224	61,032	51,180	69,000
VIII.—Assessed Taxes	3,50,000	8,25,000	3,50,000	7,60,169	7,58,797	7,48,243	7,60,800	7,67,000
IX.—Forest	.....	3,14,000	.....	3,46,979	3,47,167	2,85,576	2,98,710	3,27,000
X.—Registration	9,92,000	4,96,000	10,18,148	5,19,942	4,91,480	5,41,200	5,46,930	5,19,000
Total ...	2,67,22,000	2,85,02,000	2,65,48,404	2,95,25,441	2,62,61,294	2,98,79,200	3,00,17,940	3,07,19,000
XII.—Interest	20,000	20,000	21,298	44,227	67,614	74,242	73,340	79,000
Post-office, Telegraph and Mint—								
XIV.—Telegraph	.....	.....	.....	.....	94	22	50	1,000
Receipts by Civil Departments—								
XVI.—Law and Justice—								
Fees, fines and forfeitures of Judicial Courts	16,00,000	9,00,000	9,05,365	8,23,309	7,63,875	7,54,500	7,40,870	7,56,000
Jails		7,00,000	8,11,183	8,46,072	6,45,823	7,28,720	7,86,760	7,44,000
XVII.—Police	5,26,000	5,26,000	5,22,734	4,86,449	5,62,803	6,95,862	6,90,630	6,69,000
XVIII.—Marine	10,44,000	10,44,000	10,81,975	9,51,889	8,96,260	7,71,644	8,51,000	8,97,000
XIX.—Education	5,28,000	5,28,000	5,73,363	5,21,235	5,31,648	5,23,556	5,24,310	5,29,000
XX.—Medical	1,38,000	1,38,000	1,36,037	1,32,934	1,41,756	1,48,262	1,46,270	1,56,000
XXI.—Scientific and other Minor Departments	1,86,000	1,86,000	1,97,452	1,67,830	2,05,567	1,55,519	1,17,980	1,22,000
Total ...	40,22,000	40,22,000	42,28,109	39,30,318	37,47,732	37,78,063	38,57,820	38,73,000
Miscellaneous—								
XXII.—Receipts in aid of Superannuations ...	.....	70,000	.....	72,798	75,347	61,669	52,650	46,000
XXIII.—Satationery and Printing	1,34,000	1,34,000	1,22,130	1,46,615	1,20,715	1,08,493	1,93,970	2,02,000
XXV.—Miscellaneous ...	6,89,000	6,90,000	7,00,803	5,53,726	7,14,621	8,37,682	6,07,550	7,03,000
Total ...	8,23,000	8,94,000	8,22,933	7,73,139	9,10,683	10,07,844	8,54,170	9,51,000
Railways—								
XXVI.—State Railways (Gross earnings)	32,19,000	32,19,000	32,70,051	37,88,454	41,24,074	42,87,293	44,72,800	52,72,000
Irrigation—								
XXIX.—Major works (direct receipts)	17,62,000	17,62,000	19,54,548	13,03,246	11,69,841	13,07,521	15,84,930	13,67,000
XXX.—Minor works and Navigation ...	.....	.....	.....	7,68,259	7,92,338	7,77,818	10,32,040	8,47,000
Total ...	17,62,000	17,62,000	19,54,548	20,71,505	19,62,179	20,85,339	26,16,970	22,34,000
Buildings and Roads—								
XXXII.—Civil Works—								
By Public Works Department ...	6,90,000	7,05,000	2,39,957	2,13,126	2,02,292	6,39,152	2,28,670	3,86,000
By Civil Department			5,36,191	5,22,510	5,88,345	6,21,303	5,17,700	4,81,000
Total ...	6,90,000	7,05,000	7,76,148	7,35,636	7,90,637	12,60,455	7,46,370	8,67,000
Contributions ...	2,000	2,000	1,39,407	21,754	.....	20,000	.....	16,000
Imperial Allotment ...	34,35,700†	.....	83,69,459§	.....	.....	.....	.....	.....
Total Revenue ...	4,06,95,700	3,91,26,000	4,61,30,357	4,08,90,474	3,78,64,307	4,23,92,458	4,26,39,460	4,40,12,000
Grand Total ...	.....	.....	5,11,21,470	4,84,33,479	4,00,11,210	4,30,79,094	4,38,41,500	4,54,82,000

* Includes Rs. 88,000 on account of cinchona receipts, and Rs 16,000 on account of Inter-provincial Adjustments. These items were under the old scheme included in the Imperial Allotment.

† This is the ordinary Imperial allotment, after eliminating special items.

§ Includes 20 lakhs, being the refund of the special contribution from Provincial given during the Afghan War; and 23½ lakhs being the special grant to Provincial as an incident of the contract.

590

EXPENDITURE.

Expenditure.	1881-82. Revised estimate under terms of the contract of 1877.	1881-82. Revised estimate as it would have stood if the terms of the contract of 1882 had been applied to it.	Actuals, 1881-82.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Actuals, 1885-86.	Revised estimate, 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct demands on the Revenues—								
1. Refunds and drawbacks ...	7,64,000	6,57,800	2,33,430*	1,21,264	1,42,429	1,39,772	1,28,920	1,20,000
Charges in respect of collection—								
3. Land Revenue	26,93,000	28,90,800	27,57,615	30,93,566	33,03,038	32,75,069	33,67,300	34,65,000
4. Opium	.....	.....	12,748†	19,017	.....	.....	.....	.....
5. Salt	17,000	17,000	17,789	17,026	18,320	21,048	18,130	11,000
6. Stamps	4,34,000	2,17,000	4,23,701	2,13,830	2,20,350	2,33,664	2,46,210	2,43,000
7. Excise	2,65,000	1,32,500	2,73,004	1,33,958	1,36,147	1,44,333	1,61,320	1,89,000
8. Provincial Rates	.....	.....	.....	.....	.....	.....	.....	37,000
9. Customs	6,95,000	6,95,000	6,85,793	5,57,547	4,85,898	4,98,143	4,90,160	5,14,000
10. Assessed Taxes	1,00,000	50,000	96,137	47,416	48,342	46,947	43,780	44,000
11. Forests	.....	1,98,000	.....	1,91,063	1,93,849	2,05,663	1,85,180	2,11,000
12. Registration	6,09,000	3,04,500	6,20,019	3,13,650	2,78,933	2,96,741	3,00,650	2,81,000
Total ...	55,77,000	51,62,600	51,29,236	47,08,937	48,27,306	48,61,380	49,41,680	51,18,000
Post-office, Telegraph and Mint—								
16. Telegraph	.....	.....	.....	.....	2,814	955	640	1,000
Salaries and expenses of Civil Departments—								
18. General administration ...	14,86,000	14,86,000	14,71,855	15,10,493	15,45,027	16,05,594	15,82,360	15,94,000
19. Law and Justice— Judicial Courts	84,23,000	88,33,000	87,43,302	92,76,255	93,18,108	94,09,177	97,39,430	79,53,000
Jails								16,06,000
20. Police	41,32,000	41,32,000	40,86,589	44,60,624	45,85,892	48,02,147	47,87,580	47,00,000
21. Marine (including River Navigation.)	10,97,000	10,97,000	10,55,248	9,51,039	8,69,143	8,47,151	8,29,070	8,54,000
22. Education	26,77,000	26,77,000	27,76,480	30,16,318	31,55,409	34,00,405	32,94,530	33,72,000
23. Ecclesiastical	8,000	.....	8,155	.....	.....	.....	.....	.....
24. Medical	10,93,000	14,51,000	10,75,386	13,71,873	13,63,645	14,56,187	14,39,010	14,64,000
25. Political	.....	.....	39	.....	447	.....	.....	.....
26. Scientific and other Minor Departments.	3,00,000	3,00,000	5,03,150	3,50,541	3,97,685	3,50,866	3,54,230	2,95,000
Total ...	1,92,16,000	1,99,76,000	1,97,20,204	2,09,37,143	2,12,35,356	2,18,71,527	2,20,26,210	2,18,98,000
Miscellaneous Civil Charges—								
29. Superannuation allowances and pensions.	5,000	9,50,000	4,658	11,79,455	11,40,086	11,99,258	12,39,270	12,67,000
30 Stationery and Printing ...	9,37,000	10,17,000	8,79,915	10,51,283	9,27,844	10,86,430	11,13,020	10,30,000
32. Miscellaneous	3,15,000	3,15,000	6,64,971	4,52,573	3,70,628	3,97,467	4,51,730	3,77,000
Total ...	12,57,000	22,82,000	15,49,544	26,83,311	24,38,558	26,83,155	28,04,020	26,83,000
Famine Relief and Insurance—								
33. Famine Relief	.....	.....	.....	.....	.....	5,770	1,23,840	.....
37. Construction of Railways	.....	.....	.....	.....(a)	.....(a)	.....(a)	21,580	3,000
Railway Revenue Account—								
38. State Railways— Working expenses ...	32,16,000	32,16,000	30,34,468‡	20,40,250	24,90,810	30,72,030	30,39,260	31,43,000
Interest on debt ...	12,91,000	12,91,000	12,86,301	14,13,620	15,93,830	17,15,257	19,07,310	20,63,000
40. Subsidized Companies, Land, &c.	.....	.....	.....	10,600	39,723	57,984	25,970	1,000
41. Miscellaneous Railway Expenditure.	.....	.....	.....	18,49,463	—27,60,039	1,31,643	29,690	55,000
Total ...	45,07,000	45,07,000	43,20,769	53,13,933	13,73,324	49,76,923	50,02,230	52,62,000
Irrigation—								
42. Major Works— Working expenses ...	37,61,000	37,61,000	36,60,235	11,47,967	10,69,394	11,72,758	11,53,420	13,93,000
Interest on debt ...	20,80,000	20,80,000	20,75,188	21,15,506	21,60,766	22,12,627	22,49,190	22,91,000
43. Minor Works and Navigation.	.....	.....	.....	23,67,231	11,77,816	8,16,172	10,62,950	7,93,000
Total ...	58,41,000	58,41,000	57,35,423	56,30,704	44,07,970	42,08,557	44,65,560	44,77,000
Buildings and Roads—								
45. Civil Works— By Public Works Department.	66,19,000	66,78,700	66,87,239	66,82,211	45,75,267	27,15,140	27,26,650	38,85,000
By Civil Department...	73,000	73,000	70,315	46,679	1,43,549	2,99,183	58,070	77,000
Total ...	66,92,000	67,51,700	67,57,554	67,28,890	47,18,816	30,14,332	27,84,720	39,62,000
Contributions ...	3,33,000	3,33,000	3,65,735	2,83,663	3,20,431	2,54,451	2,00,310	2,01,000
Total ...	4,34,23,000	4,48,53,300	4,35,78,465	4,02,86,581	3,93,24,575	4,18,77,050	4,23,71,600	4,30,02,000
Closing Balance ...	—27,27,300§	—57,27,300§	75,43,005	21,46,898	6,80,635	12,02,044	14,69,810	18,80,000
Grand Total ...	4,06,95,700	3,91,26,000	5,11,21,470	4,84,33,479	4,00,11,210	4,30,79,094	4,38,41,500	4,54,82,000

(a.) Included under 41 Miscellaneous Railway Expenditure.
* Decrease owing to the miscellaneous refunds now being charged against the particular service heads to which they refer.
† This is for cost of European stores included in accounts and future estimates under contingencies of the minor heads of service for which the stores are purchased.
‡ Includes Rs. 11,31,862 on account of 42—(now 41)—Miscellaneous Railway Expenditure.
§ Provincial deficit.

14. These statements show the operation of the contract of 1882 in a striking form. As applied to the revised estimates of 1881-82, the new arrangements reduced the revenues at the disposal of the Bengal Government from Rs. 4,06,95,700 (including the ordinary Imperial allotment of Rs. 34,35,700) to Rs. 3,91,26,000, or by Rs. 15,69,700; while they increased the expenditure chargeable against those revenues from Rs. 4,34,23,000 to Rs. 4,48,53,300, or by Rs. 14,30,300, the net result being unfavourable to the Local Government by 30 lakhs of rupees. As a partial set-off against this, and by way of easing off the difficulty of suddenly adjusting its expenditure to its reduced resources, the Local Government received a special lump grant of 28½ lakhs, and was also repaid the sum of 20 lakhs which it had advanced to the Imperial Treasury in 1879-80 and 1880-81, at the time of the Afghan War. In addition to these special grants, the Local Government had at its credit a balance which was then estimated at Rs. 23,99,000, but which actually amounted to Rs. 26,93,000. Practically, therefore, the contract of 1882 presented the following problem for the solution of the Local Government:—The province had an initial revenue estimated at Rs. 3,91,26,000, and an initial expenditure estimated at Rs. 4,48,53,300, showing an annual deficit of Rs. 57,27,300. The Government was required to restore and maintain the financial equilibrium partly by increasing its revenue, partly by reducing its expenditure, and partly by drawing upon its opening balance of Rs. 75,43,000.

According to the above statements, the revenue of the province was Rs. 4,08,90,000 in 1882-83, Rs. 3,78,64,000 in 1883-84, Rs. 4,23,92,000 in 1884-85, and Rs. 4,26,39,000 in 1885-86, and will have amounted to Rs. 4,40,12,000 in 1886-87; while the corresponding expenditure in each year has been Rs. 4,62,87,000, Rs. 3,93,25,000, Rs. 4,18,77,000, Rs. 4,23,72,000, and Rs. 4,36,02,000. The expenditure of the last year includes an adjustment of Rs. 5,55,000 on account of the Burrakur Iron Works. The initial expenditure and purchase-money of these works amounting to Rs. 4,66,127 was charged off to the grant for Imperial Civil Works in the accounts of 1885-86, but the subsequent expenditure from 1882-83 and cost of up-keep was kept in the deposit account, and has finally been debited in the Provincial account of the year 1886-87. Similarly the receipts of the year were also increased by Rs. 2,49,000. These figures may be eliminated for the purposes of the comparison made below. The figures for 1883-84 also require adjustment on both sides of the account. Prior to that year, the Local Government had spent from its surplus revenues a sum of Rs. 22,36,459 on the construction of the Sonarpore-Diamond Harbour branch of the Calcutta and South-Eastern State Railway, and a sum of Rs. 6,88,623 on the Parbutipore-Dinagepore branch of the Northern Bengal State Railway. During 1883-84 further sums of Rs. 3,47,843 and Rs. 3,13,872, respectively, were similarly expended from Provincial funds on these works. In the course of the year, the Government of India decided to treat this expenditure, which aggregated Rs. 35,86,797, as a contribution from Provincial to Imperial; and this sum was accordingly deducted from the Provincial share of Land Revenue, while a corresponding write-back was made in the Provincial expenditure under head 41—Miscellaneous Railway expenditure. To get the true revenue and expenditure of the year, therefore, it is necessary to increase both sides of the account by Rs. 35,87,000, and the correct figures are therefore Rs. 4,14,51,000 and Rs. 4,29,12,000 respectively. The increase in revenue in each year was as follows:—

Year.	Revenue.	Increase over previous year.	Increase since 1881-82.
	Rs.	Rs.	Rs.
1881-82 (contract estimate) ...	3,93,21,000*	.....	.....
1882-83	4,08,90,000	15,69,000	15,69,000
1883-84	4,14,51,000	5,61,000	21,30,000
1884-85	4,23,92,000	9,41,000	30,71,000
1885-86	4,26,39,000	2,47,000	33,18,000
1886-87	4,37,63,000	11,24,000	44,42,000
	Average increase ...	8,88,000	

The total increase in five years was nearly 44½ lakhs, of which more than one-third occurred in the first year of the contract, and the average annual

* This includes Rs. 1,95,000, being 10 per cent. of the estimated collections from Government estates. This was added to the Provincial Revenues after the original calculation been completed.

592

increase was less than 9 lakhs. These results are in strong contrast with those of the previous contract in the last four years of which the revenue, exclusive of the special Imperial allotment of 48½ lakhs made in 1881-82, increased at the rate of 14¾ lakhs, although no new taxation was imposed during that period.

15. The following figures are instructive as showing the progress of the Province since the terms of the contract were settled:—

Revenue.

	(Contract estimate).	1882-83.	1886-87.	Increase since 1881-82.
	Rs.	Rs.	Rs.	Rs.
Land Revenue ...	122,32,000	130,54,000	1,31,41,000	9,09,000
Stamps ...	59,00,000	61,07,000	67,32,000	8,32,000
Excise ...	49,55,000	48,94,000	50,63,000	1,08,000
Provincial Rates ...	35,40,000	36,07,000	39,99,000	4,59,000
Assessed taxes ...	8,25,000	7,60,000	7,67,000	—58,000
Forests ...	3,14,000	3,47,000	3,27,000	13,000
Registration ...	4,96,000	5,20,000	5,19,000	23,000
Law and Justice (proper)	9,00,000	8,23,000	7,56,000	—1,44,000
Jails ...	7,00,000	8,47,000	7,44,000	44,000
Marine ...	10,44,000	9,52,000	8,97,000	—1,47,000

Expenditure.

	(Contract estimate.)	1882-83.	1886-87.	Increase since 1881-82.
	Rs.	Rs.	Rs.	Rs.
Land Revenue ...	28,91,000	30,94,000	34,65,000	5,74,000
Forests ...	1,98,000	1,91,000	2,11,000	13,000
Law and Justice (proper) / Jails ...	88,33,000	92,76,000	79,53,000 / 16,66,000	7,86,000
Police ...	41,32,000	44,61,000	47,00,000	5,68,000
Education ...	26,77,000	30,16,000	33,72,000	6,95,000
				Decrease.
Registration ...	3,05,000	3,14,000	2,81,000	24,000
Marine ...	10,97,000	9,51,000	8,54,000	2,43,000
Civil Works ...	67,52,000	67,29,000	34,07,000*	33,45,000
Contributions ...	3,33,000	2,84,000	2,01,000	1,32,000

* Exclusive of Rs. 5,55,000 on account of expenditure on Burrakur Iron works.

16. The figures shown in the last paragraph against LAND REVENUE receipts are the net sums credited to Provincial, after all adjustments have been made. Eliminating these, the following result has been obtained:—

	Contract estimate.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue (proper)	121,34,000	122,28,000	122,20,000	120,60,000	124,28,000	1,24,96,000
Grant for Government estates ...	1,95,000	3,94,000	3,69,000	3,94,000	3,85,000	4,25,000
Total ...	123,29,000	126,22,000	125,89,000	124,54,000	128,13,000	1,29,21,000

For the five years the contract grant under Land Revenue (proper) would have aggregated Rs. 6,06,70,000, while the actual collections will have amounted to Rs. 6,14,32,000. The Province therefore benefited to the extent of Rs. 7,62,000 in five years, or at the rate of Rs 1,52,000 a year. When it is remembered that only a small part of Bengal is temporarily settled, and that 1884-85 and 1885-86 were years of unfavourable harvests, this improvement seems fairly satisfactory. The improvement on the grant for the management of Government estates (which is fixed at 10 per cent. on collections) was much greater than in the case of Land Revenue (proper). This, however, does not represent any real relief to the Provincial revenues, as the whole amount of this grant is devoted to the improvement of the estates in question.

The expenditure charged under Land Revenue, which is wholly Provincial (except the charge for Surveys and Settlements, which is divided in the same proportion as the receipts are divided) rose from Rs. 28,91,000 to Rs. 34,65,000 or by Rs. 5,74,000 in five years. The chief causes of increase under this head were the creation of the district of Khoolna, the improvement in the pay and position of the Subordinate Executive Service (half of whose salary is shown against Land Revenue, and half against Law and Justice), and the additional expenditure on Government estates, which is balanced by the

higher receipts referred to above. The pay of the new Directorship of Agriculture, which was sanctioned in 1884 temporarily for two years, is also shown under this head, as well as the Provincial share of the survey of Mozufferpore under the Tenancy Act.

17. Under the head of STAMPS, the development of the revenue was steady and continuous. The total receipts, which had risen from Rs. 1,08,15,000, in 1877-78 to Rs. 1,20,24,000 in 1881-82, again rose to Rs. 1,32,58,000 in 1885-86, and will probably have amounted to Rs. 1,34,63,000 in 1886-87. The contract estimate of receipts (Provincial share) was taken at 59 lakhs, while the actuals were Rs. 61,07,000, Rs. 62,88,000, Rs. 64,96,000, Rs. 66,29,000, and Rs. 67,32,000 respectively. The profit of the Local Government on the contract under this head was therefore about 2 lakhs in the first year, $3\frac{3}{4}$ lakhs in the second, nearly 6 lakhs in the third, $7\frac{1}{4}$ lakhs in the fourth, and $8\frac{1}{3}$ lakhs in the fifth. The increase was uniformly distributed over the whole period of the contract. There was no legislation affecting the stamp laws, but a material portion of the improvement in the revenue was undoubtedly due to the arrangements under which process-serving fees in revenue courts, and copying fees, are now levied in court-fee stamps instead of in cash. The remainder of the increase is attributable to improved administration and greater facilities for obtaining justice. The expenditure of this department, the contract grant for which was fixed in 1881-82 at Rs. 2,17,000, was Rs. 2,14,000, Rs. 2,20,000, Rs. 2,34,000, Rs. 2,46,000, and Rs. 2,43,000, in each year of the contract, the ultimate increase being only Rs. 26,000. More than half of this increase, small as it is, was due to the greater cost of the new description of court-fee stamps introduced for greater security against fraud. The direct cost of raising the stamp revenue in Bengal is nearly $3\frac{3}{4}$ per cent.

28. Under the contract of 1877 the extraordinary developement of the revenue from EXCISE and the consequent profit to the Provincial revenues were among the most striking features of the financial history of the period. Between 1877-78 and 1881-82 the receipts from this source rose from Rs. 68,68,000 to Rs. 93,74,000, or by more than 25 lakhs of rupees; and the whole of this, except 4 lakhs, represented clear gain to the Local Government. Simultaneously the corresponding charges were reduced by improved administration from Rs. 3,06,000 to Rs. 2,73,000. This remarkable increase, which has been fully reviewed in paragraph 86 of the Resolution of the 24th June 1881, and paragraph 44 of the Resolution of the 18th April 1882 was due in a considerable decree to the introduction and development of the outstill system. But a much more powerful stimulant is to be found in the bumper harvests, the activity of trade, and the general prosperity of the country which marked the three years 1879-80, 1880-81, and 1881-82. The importance of this factor was clearly understood by the Lieutenant-Governor, who lost no opportunity of impressing on the Imperial Government that the rapid increase in the Excise revenue was abnormal, and could not be expected to continue. Strict orders were issued against the undue multiplication of shops, and it was thought not improbable that the increase under this head would receive a check.

These anticipations were fulfilled to the letter during the currency of the contract. The flood tide of commercial and agricultural prosperity reached high-water mark in 1883, and the ebb was swift and extreme. The rainfall in that year was deficient and unevenly distributed; and though no actual distress occurred at that time, the advance in the price of food and the recession in the wages of labour in the western districts injuriously affected the settlement of the outstills, which are highly sensitive to seasonal influences. The revenue from country spirits in 1884-85 fell short of that of the previous year by Rs. 1,13,000 (the decrease being almost entirely in the Patna Division), and this would have been more than doubled but for a large apparent increase of Rs. 1,28,000 in Calcutta, which represented advance payments for the triennial period 1884-87. In 1884 and 1885 the rainfall was again unfavourable in quantity and distribution, and the failure of the crops was so serious in parts of the Burdwan, Presidency and Rajshahye Divisions as to exhaust the reserves of the villagers and necessitate the opening of relief works by Government. The downward movement of the Excise revenue continued and the actual receipts in 1885-86 amounted to Rs. 95,84,000. There was an improvement in 1886-87, and the actuals will have amounted to Rs. 1,01,26,000. This improvement is

due to the settlements of outstills having been more favourable than those for the preceding year.

The contract estimate of the Provincial share of Excise revenue was taken at Rs. 49,55,000, whereas the actuals in each year, were Rs. 48,94,000, Rs. 52,13,000, Rs. 50,26,000, Rs. 47,92,000, and Rs. 50,63,000. The Local Government therefore made a profit of Rs. 2,58,000 in 1883-84, of Rs. 71,000 in 1884-85, and of Rs. 1,08,000 in 1886-87; and in the other years a loss of Rs. 61,000 in 1882-83 and of Rs. 1,63,000 in 1885-86. The net result, as far as the receipts are concerned, is therefore a profit of Rs. 2,13,000 during the whole term of the contract. This, however, was reduced to Rs. 1,11,500 by the progressive increase in the expenditure, which was Rs. 1,34,000, Rs. 1,36,000, Rs. 1,44,000, Rs. 1,61,000, and Rs. 1,89,000, against the contract grant of Rs. 1,32,500 per annum. This increase of expenditure, which was greatest in the last two years of the quinquennial term, as well as some part of the retardation in the receipts, was due to the recommendations of the Excise Commission. The sudder distillery system was re-introduced into all considerable towns where country liquor is the principal alcoholic drink of the people; the hours of working and sale were contracted; the sale of liquor to children were rigidly prohibited; District officers were instructed to allow District and Municipal Boards a voice in the selection of sites and other matters of local interest; and a large addition was made to the supervising and detective staff, including special Deputy Collectors who were selected for their knowledge of, and aptitude for, excise work, and who were employed on that work alone. The increase of expenditure incurred in giving effect to these proposals was considerable, being upwards of Rs. 50,000 in 1886-87 alone.

19. The head, Provincial Rates, which represents the proceeds of the Public Works Cess, and Rates for the management of Wards' and attached estates is wholly Provincial. The contract estimate of receipts was taken in 1881-82 at Rs. 35,40,000, and the actuals in each year were Rs. 36,07,000, Rs. 38,15,000, Rs. 37,65,000, Rs. 38,71,000, and Rs. 39,99,000. The actuals of 1886-87 include Rs. 36,000 on account of the recoveries of the cost of establishment for collecting Road Cess in the districts in which the Local Self-Government Act has been introduced. After deduction of these the profit of the Local Government was Rs. 67,000 in 1882-83, Rs. 2,75,000 in 1883-84, Rs. 2,25,000 in 1884-85, Rs. 3,31,000 in 1885-86, and Rs. 4,23,000 in 1886-87. This increase was due to revaluations, which were in progress in almost every district during the period of the past contract, and to the transfer of large estates such as the Burdwan, Dighaputtea, and Tikari estates to the Court of Wards. The only charge against this head of revenue is a lump annual payment of about Rs. 47,000, which is made to District Road Committees for collecting the cess along with the Road Cess, and which is shown under Contributions. The expenditure of Rs. 37,000 shown in 1886-87 represents the proportionate cost of establishment for collecting Road Cess on behalf of the District Boards.

20. The head, Assessed Taxes, which was wholly Imperial under the contract of 1877, and was equally divided between Imperial and Provincial in the contract of 1882, represented the receipts of the lately abolished License-tax. The Income-tax was wholly reserved as Imperial in 1886-87; and the figures shown under this head for that year merely represent the grants made by the Supreme Government of amounts equal to those credited to Provincial in 1885-86, to avoid the disturbance of the contracts. The depression of trade which marked the greater part of the last five years, and which was for Bengal intensified by special causes, such as the through opening of the Rajputana-Malwa State Railway in the latter part of 1881, and the consequent diversion of a part of the trade of Northern India to Bombay, injuriously affected the receipts from this source. The contract of 1882 was framed on the basis of a revenue of Rs. 8,25,000 (Provincial share) from this source, whereas the actuals were Rs. 7,60,000, Rs. 7,59,000, Rs. 7,48,000, Rs. 7,67,000, and Rs. 7,67,000 respectively. The aggregate loss to the Provincal revenues was therefore 3¼ lakhs of rupees during the currency of the contract, notwithstanding that special efforts were made to ensure the accuracy of the assessments, and to prevent the escape of persons legally liable.

21. Under the heads of Forests and Registration, figures of gross receipts are misleading, as the revenue of any year must depend largely on the

expenditure of that year, and *vice versâ*. The following figures compare the net revenue in each year with the contract estimates :—

FORESTS.—(*Imperial and Provincial.*)

	Contract estimate.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	6,28,000	6,94,000	6,94,000	5,72,000	5,98,000	6,54,000
Expenditure ...	3,96,000	3,82,000	3,88,000	4,12,000	3,70,000	4,22,000
Net revenue ...	2,32,000	3,12,000	3,06,000	1,60,000	2,28,000	2,32,000
Provincial share ...	1,16,000	1,56,000	1,53,000	80,000	1,14,000	1,16,000

REGISTRATION.—(*Imperial and Provincial.*)

	Contract estimate.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	9,92,000	10,40,000	9,82,000	10,82,000	10,94,000	10,38,000
Expenditure	6,09,000	6,28,000	5,58,000	5,94,000	6,02,000	5,62,000
Net revenue ...	3,83,000	4,12,000	4,24,000	4,88,000	4,92,000	4,76,000
Provincial share ...	1,91,000	2,06,000	2,12,000	2,44,000	2,46,000	2,38,000

The Forest Department in Bengal is of comparatively little importance from a revenue point of view; and the prevailing depression of trade caused a slackness in the demand for timber, especially for railway sleepers. The operations of the five years resulted in a small aggregate profit of Rs. 39,000. From 1883-84 Revenue record-room receipts and charges were transferred from Registration to Land Revenue. These averaged about Rs. 85,000 and Rs. 70,000 a year, respectively, so that the net revenue under registration was really about Rs. 15,000 a year more from 1883-84 than appears from the above statement. After inclusion of this the net revenue from this source increased in the five years from Rs. 3,83,000 to Rs. 4,91,000, while the profit of the Provincial Government amounted to Rs. 2,31,000 during the whole period of the contract. These satisfactory results were due to the steady introduction of rural, in place of official, agency, and to the increase of registrations consequent on the passing of the Bengal Tenancy Act.

22. Under the heads of LAW and JUSTICE (proper) and JAILS, the contract worked very unfavourably for the Local Government. On the receipt side the contract estimate was taken at 9 lakhs and 7 lakhs respectively, the former including an item of 8 lakhs under the sub-head of general fines, fees and forfeitures, while the latter was almost wholly composed of the sale proceeds of jail manufactures. Under the latter head the estimate was realized, except in 1883-84, when the orders of Government restricting jail manufactures reduced the receipts from that source to Rs. 6,38,000. The total receipts from Jails in each year were Rs. 8,47,000, Rs. 6,46,000, Rs. 7,29,000, Rs. 7,87,000, and Rs. 7,44,000, against the contract estimate of 7 lakhs. The receipts from fees and fines, however, never came up to the estimate, and the total receipts under Law and Justice (proper) were Rs. 8,23,000, Rs. 7,64,000, Rs. 7,55,000, Rs. 7,41,000, and Rs. 7,56,000, against the contract estimate of 9 lakhs. The loss of the Local Government on the contract on both heads was therefore Rs. 1,90,000 in 1883-84, Rs. 1,17,000 in 1884-85, Rs. 72,000 in 1885-86, and Rs. 1,00,000 in 1886-87, against which there was a profit of Rs. 70,000 in 1882-83. The net loss on the whole contract was therefore about 4 lakhs of rupees. The expenditure on these two branches of the administration rose from a contract estimate (1881-82) of Rs. 88,33,000 to Rs 96,19,000 in the last year, and the deficit which had to be made up from other sources was Rs. 4,43,000, Rs. 4,85,000, Rs. 5,76,000, Rs. 9,06,000, and Rs. 7,86,000 in each year since the contract was framed.

23. Under the head of POLICE the contract grant was fixed at Rs. 41,32,000 and the actual expenditure in 1881-82 was Rs. 40,87,000. From the beginning of 1882-83, however, the cost of police in mofussil municipalities was assumed by Government, and a charge of about 4½ lakhs per annum, for which the terms of the contract made no provision, was thus added to the Provincial burdens. There was a set off against this of about one lakh under Medical, and half a lakh under Education, on account of various charges which were simultaneously transferred to Municipal Boards; and the net cost of this reform was about 3 lakhs a year from the beginning of the contract. This was increased from the beginning of 1884-85, when by Act IV (B.C.) of 1884 a similar measure of relief was extended to the Howrah and Suburban Municipalities, which now pay only one-fourth instead of one-half of the total cost of the police as formerly.

24. Under MARINE, the chief receipts are pilotage fees of vessels entering and leaving the Hooghly, and the chief heads of charges are the payments made to pilots, the cost of pilot vessels, of the Indian Marine S. S. *Undaunted*, and of the Calcutta Port Officer and his establishment. The net receipts and charges of the Department in each year since 1882-83 have been as follow:—

	Contract estimate.	1882-83.	1883-84.	1884-85.	1885-86	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross receipts*	11,09,000	10,17,000	9,61,000	8,37,000	9,16,000	9,62,000
Charges	10,97,000	9,51,000	8,69,000	8,47,000	8,29,000	8,54,000
Net receipts	12,000	66,000	92,000	.....	87,000	1,08,000
Net charges	.....	.....	.....	10,000	.....	.....

* Includes in each year a special allotment of Rs. 65,000 for the cost of the *Undaunted*, credited under Land Revenue.

The falling off in receipts in 1884-85 was wholly due to the stagnation of trade. In 1881-82 the number of vessels which entered the Port of Calcutta was 1,074 with a total tonnage of 1,808,005, while the number of clearances was 1,058 with a total tonnage of 1,774,084. In 1884-85 the shipping had fallen to 903 entries with a tonnage of 1,729,874, and 923 clearances with a tonnage of 1,745,271.

The only matters of note during the five years were the grant of a subsidy of Rs. 35,000 a year to Messrs. MacNeill and Company from 1883-84 for a rapid steamer service between Dhubri and Dibrughar; and a grant of Rs. 10,000 a year to the India General Steam Navigation Company, sanctioned for a similar service between Naraingunge and Cachar. In both cases the subsidies are supplementary of similar grants made by the Chief Commissioner of Assam.

25. The expenditure on EDUCATION was taken in the contract estimates at Rs. 26,77,000. The actual expenditure in each year was Rs. 30,16,000, Rs. 31,55,000, Rs. 34,00,000, Rs. 32,95,000, and Rs. 33,72,000. Up to 1884-85 it was possible to provide annually increasing allotments for this branch of service, but from that time the demands of other Departments swallowed up the scanty increments of the Provincial revenues, and educational expenditure remained stationary. The large decrease in 1885-86 was due to the general reduction made in all branches of service in consequence of the complications in the North-Western Frontier, and a part of it was due to the abolition of the law classes in the Presidency College.

26. The operation of the contract of 1877 was felt in the PUBLIC WORKS Department more than in any other branch of the public service. The Government of India originally proposed to settle the terms of the contract on the basis of a normal expenditure of 75 lakhs a year for public works of all kinds, including the maintenance, repair and working expenses of all railways and canals, the construction of new works, and the construction, maintenance and repair of civil roads and buildings, but exclusive of interest charges. It was urged at the time that the grant should not be less than 99 lakhs, the average of the past three years, but eventually by a compromise the offer of

the Government of India was accepted with the modification that a lump sum of 15 lakhs, equivalent to 3 lakhs a year, was credited to the Local Government. Virtually therefore the contract proceeded on the basis of an annual grant of 78 lakhs for public works of all kinds. To make a comparison of any value, however, it is necessary to deduct the amounts devoted to the working expenses of State Railways and Canals. The actual sums so expended in 1881-82 were Rs. 19,03,000 for railways, and (approximately) Rs. 14,51,000 for canals. Apart from these the total sum available for civil works of all kinds, and for capital expenditure on railways and canals, was only Rs. 44,46,000, including the special grant of 15 lakhs. The following table shows the actual expenditure in each year since 1881-82:—

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Railways (Capital)	11,32,000	18,49,000	8,27,000	1,32,000	51,000	58,000
Subsidised Railways ...	.....	11,000	40,000	58,000	26,000	1,000
Irrigation (Capital) ...	22,09,000	17,18,000	5,03,000	2,02,000	3,77,000	3,09,000
Civil works ...	66,87,000	66,82,000	45,75,000	27,15,000	27,27,000	33,30,000*
Total ...	1,10,28,000	1,02,60,000	59,45,000	31,07,000	31,81,000	36,98,000

* Exclusive of the adjustment of Rs. 5,55,000 on account of Burraker Iron Works.

The dwindling of the grants under every head is striking. During the first two years of the contract funds were provided, though with difficulty, for the Dinagepore branch of the Northern Bengal State Railway, and for the Kaunia and Dharlla Railway, and for the completion of the Diamond Harbour branch of the Calcutta and South-Eastern Railway, the whole cost of which was found from Provincial revenues. With the completion of these works, the construction of railways from Provincial funds was entirely suspended, the small sums shown in 1884-85 and subsequent years being merely on account of administrative charges of State Railways in the Secretariat, and for a trifling expenditure on the Kaunia-Dharlla State Railway. In respect of Irrigation works the course of events was almost precisely similar. No new work of any kind was undertaken during the term of the contract, and it was with difficulty that funds were provided for the improvement of the Calcutta canals and the prosecution of the Orissa Coast Canal, both of which works had been undertaken before the contract of 1882 came into operation.

During the first two years of the term of the contract an endeavour was made to provide for the completion of works in progress and to meet the demand for new works to the full extent of the balance at credit of the Province. By the end of 1883-84, however, the Provincial balances had been reduced to Rs. 6,87,000, and at this juncture the Secretary of State issued orders that they should not ordinarily be allowed to fall below 20 lakhs. The Public Works expenditure for 1884-85 was therefore restricted to Rs. 27,15,000; and that for 1885-86 was, under pressure of the complications on the North-West frontier, cut down to Rs. 27,27,000. With these allotments it was not found possible to do more in the matter of original works than finish one or two of the more important buildings already in progress, and nothing could be done to meet the demand for other works.

Under Civil Works by Civil Department the expenditure was Rs. 47,000, 1,44,000, 2,99,000, 58,000, and 77,000 against the contract grant of Rs. 73,000. The expenditure by the Civil Department represents the charges for the maintenance of ferries and grants to Municipalities and Excluded Local Funds, such as the grant of Rs. 50,000 to the municipality of Burdwan in aid of local scheme of water-supply; of Rs. 30,000 to the Darjeeling Municipality for the construction of a market, a wire tramway for the removal of rubbish, and other local works; of Rs. 10,000 for the improvement of the town of Chittagong; of Rs. 15,000 for drainage works in Serampore; and of numerous smaller amounts to Municipal Boards for miscellaneous objects. The large expenditure in 1884-85 includes a write off of Port Canning loan amounting to Rs. 2,36,000.

598

27. The following table shows the net financial result of the working of all Provincial railways and canals during each year from 1881-82 to 1886-87 :—

RAILWAYS.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross receipts	32,70,000	37,88,000	41,24,000	43,10,000*	45,03,000	53,02,000
Working expenses ...	19,03,000	20,40,000	25,00,000	30,72,000	30,39,000	31,43,000
Net earnings ...	13,67,000	17,48,000	16,24,000	12,38,000	14,64,000	21,59,000
Interest	12,86,000	14,14,000	15,94,000	17,15,000	19,07,000	20,63,000
Net profit	81,000	3,34,000	30,000	.....	.....	96,000
Net loss	.....	.....	.....	4,77,000	4,43,000	.....

* From the 1st July 1884 the Calcutta and South-Eastern Railway was resumed by the Imperial Government, and its receipts and charges disappear from the Provincial account. A lump sum of Rs. 22,500 for 1884-85 and of Rs. 30,000 for each succeeding year (credited on this account under Land Revenue) is here added to gross earnings, and the interest charges are also diminished by the amount credited to Provincial on this account.

CANALS.

	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross receipts ...	19,55,000	20,72,000	19,62,000	20,85,000	26,17,000	22,34,000
Working expenses ...	14,51,000	17,97,000	17,44,000	17,93,000	18,39,000	18,77,000
Net earnings ...	5,04,000	2,75,000	2,18,000	2,92,000	7,78,000	3,57,000
Interest ...	20,75,000	21,16,000	21,61,000	22,13,000	22,49,000	22,91,000
Net loss ...	15,71,000	18,41,000	19,43,000	19,21,000	14,71,000	19,34,000

The table shows that while the gross receipts on the State Railways rose from Rs. 32,70,000 to Rs. 53,02,000, this improvement was accompanied by so heavy an increase of working expenses and interest that the net result to the Provincial Government was to convert a gain of Rs. 81,000 into a heavy loss of Rs. 4,77,000 in 1884-85 and Rs. 4,43,000 in 1885-86. A considerable part of the loss in 1884-85 and 1885-86 was due to the locking up of capital on lines not then open for traffic, or still in their infancy. For instance, close upon 102½ lakhs of rupees had been spent by the end of the last year upon the Assam-Behar line, a part of which only has now been opened for traffic. But much of the retrogression was undoubtedly due to the stagnation of trade during the two years since 1883-84, combined with the failure of the food-grain harvests in parts of Behar, and of the jute crop in Bengal. On the Northern Bengal State Railway the net earnings of 1884-85 were diminished by heavy charges for resleepering.

The net results of the working of the canals under the Bengal Government fluctuated less, chiefly for the reason that deficient rainfall, which tends to contract the traffic on railways, stimulates the demand for water for irrigation purposes.

28. The power of the Local Government in making contributions from the Provincial revenues to District Road and other Incorporated Local Funds was greatly circumscribed. The expenditure in no one year exceeded Rs. 3,20,000, and averaged about 2½ lakhs a year; and when it is remembered that more than 1½ lakhs a year represent compulsory payments of an official nature, the available balance is seen to be exceedingly small.

29. The general financial result of the contract of 1882 may be summarized thus—the revenue, which was estimated at Rs. 3,93,21,000, averaged Rs. 4,15,59,000, giving an increase of Rs. 22,38,000; the expenditure, which was estimated at Rs. 4,48,53,000, averaged only Rs. 4,26,92,000, being a reduction of Rs. 21,61,000; the total resources placed at the disposal of the Local Government for expenditure on Provincial administration during the five years 1882-83 to 1886-87 aggregated Rs. 20,77,99,000, and the total expenditure will have amounted during the same period to Rs. 21,34,62,000, showing a deficit of Rs. 56,65,000. This deficit was met by drawing upon the accumulated balances of the Province, which stood at Rs. 75,43,000, and was reduced at the close of the contract to Rs. 18,80,000. The chief branches of revenue which contributed to the increase in receipts were Land Revenue, Stamps, Provincial Rates, and Registration; while the reduction in expenditure was almost wholly confined to the Public Works Department, in which the grants for Civil

Works, for Capital Expenditure on Railways and Canals, and for Irrigation (net charges) were cut down so as not merely to balance the account, but to provide for a large increase of expenditure on Revenue establishments, Judicial Courts, Jails, Police, Education, Superannuations, and the net charges of Provincial State Railways.

The New Contract.

30. Such were the results of the five years' contract of 1882, the term of which has expired with the financial year 1886-87. A new contract has been made for another period of five years, under which no material advance in the system of decentralization has been made, but by a redistribution of the shares of the Provincial and Imperial Governments in the three principal heads of Land Revenue, Stamps, and Excise, and by certain reductions in expenditure which were considered feasible, a general standard of normal revenue and expenditure has been obtained, which has been adopted as the "Ruling Account" in settling the contract. This Ruling Account showed a surplus of normal revenue over normal expenditure of Rs. 7,30,000, and this surplus the Government of India have decided to appropriate to the Imperial Revenues through the Land Revenue head, leaving the Province with a revenue and expenditure exactly equal. Some proposals for savings in expenditure, however, for which credit has been taken in framing the contract, have been reconsidered. The Government of India have agreed on this account to increase the provincial resources by an additional grant of Rs. 40,000 a year, and the grant will be adjusted under the head of Land Revenue.

31. The following are the principal changes made in the Provincial Receipts and Charges under the new scheme. This Government has been admitted to a quarter share in the Land Revenue collections, except those from the Government estates, in the place of 32·2284 per cent. on the entire collections inclusive of those from the Government Estates; while its share under Stamps and Excise has been altered from one-half under the last contract to three-fourths and one-fourth, respectively, in the new contract. The cost of "Surveys and Settlements" under Land Revenue, which under the last contract was divided between the Imperial and the Provincial Governments in the proportion of 67·7716 and 32·2284 per cent. has been made entirely Provincial. The assignment for these charges, based on the actual expenditure of the past two years, has been provisionally fixed at Rs. 2,90,000. The allotment will be finally determined on the preparation of a regular programme of work. Under Stamps and Excise the Imperial Government will only retain the same percentage on charges for collection, as has been retained of the receipts under those heads. To the present Provincial charges has been added the cost of maintenance of agricultural works and embankments, which was Imperial under the last contract. "Refunds and Drawbacks" will follow the new proportions assigned for the revenues. The Patna-Gya State Railway has been made Imperial, while the Eastern Bengal State Railway has been made Provincial, with this reservation, that any excess over 30 lakhs in the net revenue will be credited to Imperial Revenues, and that any deficiency below 20 lakhs will be made good by Imperial to Provincial. Hitherto no interest was charged on funds provided for from Provincial revenues, or from Famine Insurance grant, for outlay on State Railways and Irrigation Major Works, entrusted to the administration of Local Government: under the new contract the interest is to be calculated on the entire capital outlay, including "loss by exchange," from the commencement of operations, irrespective of the sources from which the outlay has been met, and the head under which it has been recorded, *i.e.*, Productive, Frontier, Protective, or Ordinary.

The new contract has made no provision for—

(1) A new pilot brig for the Sandheads to replace the *Cassandra*, which has been condemned;
(2) Outlay required to complete the Orissa Coast Canal;
(3) Transfer to Government of the whole cost of the Presidency police, if approved by the Government of India;
(4) Any outlay required in connection with a new Census.

These and any other new charges which may be imposed upon Bengal have been left to be provided for by special grants from Imperial revenues. A sum of Rs. 1,00,000 has already been allotted by the Imperial Government for a new pilot brig, but as it is proposed not to undertake the construction during the

current year, credit for the amount has not been taken. A further sum of Rs. 3,10,000 has been allotted for outlay on the Orissa Coast Canal, which has been placed at the disposal of the Public Works Department. No formal decision has yet been arrived at about the Presidency Police or a new Census.

Budget Estimate for 1887-88.

32. The Lieutenant-Governor has already in separate Resolutions reviewed the estimates of receipts and expenditure under each head of account. Later information has, however, led him to modify these in some respects. The following statement shows the original budget of the Local Government framed in accordance with the terms of the new contract, the figures accepted by the Government of India, the estimates which the Lieutenant-Governor has finally resolved to adopt, and the estimates as they would have stood under the contract of 1882:—

Receipts.	Original budget estimate of the Local Government according to the new contract.	Budget estimate accepted by the Government of India according to new contract.	Budget estimate as now adopted according to the new contract.	Budget estimate according to the contract of 1882.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	11,38,000	11,19,000	18,80,000	18,80,000
Principal Heads of Revenue—				
I.—Land Revenue	91,11,000	95,26,000	94,80,000	1,28,05,000
III.—Salt	1,03,000	1,03,000	1,03,000	1,03,000
IV.—Stamps	1,01,25,000	1,00,50,000	1,01,25,000	67,50,000
V.—Excise	24,60,000	25,00,000	27,06,000	54,13,000
VI.—Provincial rates ...	39,36,000	38,76,000	39,76,000	39,76,000
VII.—Customs	57,000	57,000	57,000	57,000
VIII.—Assessed taxes	19,00,000	18,98,000	18,98,000	7,67,000
IX.—Forests	3,50,000	3,50,000	3,50,000	3,50,000
X.—Registration	5,50,000	5,46,000	5,46,000	5,46,000
Total ...	2,85,92,000	2,89,06,000	2,92,41,000	3,07,67,000
XII.—Interest	73,000	73,000	73,000	73,000
Post-office, Telegraph and Mint—				
XIV.—Telegraphs	.....	1,000	1,000	1,000
Receipts by Civil Department—				
XVI.—Law and Justice—				
Fees, fines and forfeitures of Judicial Courts.	7,58,000	7,58,000	7,58,000	7,58,000
Jails	7,90,000	7,95,000	7,95,000	7,95,000
XVII.—Police	2,92,000	2,93,000	3,16,000	3,16,000
XVIII.—Marine	8,69,000	8,69,000	8,69,000	8,69,000
XIX.—Education	5,16,000	5,16,000	5,22,000	5,22,000
XX.—Medical	1,46,000	1,46,000	1,46,000	1,46,000
XXI.—Scientific and other Minor Departments.	1,32,000	1,32,000	1,32,000	1,32,000
Total ...	35,03,000	35,09,000	35,38,000	35,38,000
Miscellaneous—				
XXII.—Receipts in aid of Superannuation.	42,000	48,000	48,000	48,000
XXIII.—Stationery and Printing	1,63,000	1,63,000	1,63,000	1,63,000
XXV.—Miscellaneous	6,85,000	6,85,000	6,85,000	6,85,000
Total ...	8,90,000	8,96,000	8,96,000	8,96,000
Railways—				
XXVI.—State Railways (gross earnings).	1,00,58,000	1,02,68,000	1,08,50,000	56,30,000
Irrigation—				
XXIX.—Major works (direct receipts).	13,58,000	13,58,000	13,58,000	13,58,000
XXX.—Minor works and Navigation.	9,33,000	9,34,000	9,34,000	9,34,000
Total ...	22,91,000	22,92,000	22,92,000	22,92,000
Buildings and Roads—				
XXXII.—Civil Works—				
By Public Works Department.	1,75,000	1,75,000	7,95,000	7,95,000
By Civil Department...	2,000	2,000	88,000	88,000
Total ...	1,77,000	1,77,000	8,83,000	8,83,000
Total revenue ...	4,55,84,000	4,61,22,000	4,77,74,000	4,41,30,000
Grand Total ...	4,67,22,000	4,72,41,000	4,96,54,000	4,60,10,000

Expenditure.	Original budget estimate of the Local Government according to the new contract.	Budget estimate accepted by the Government of India according to the new contract.	Budget estimate as now adopted according to the new contract.	Budget estimate according to the contract of 1882.
	Rs.	Rs.	Rs.	Rs.
Direct demand on the Revenues—				
1. Refunds and drawbacks ...	1,53,000	1,46,000	1,53,000	1,23,000
Charges in respect of collection—				
3. Land Revenue	36,25,000	36,79,000	37,01,000	34,66,000
5. Salt	12,000	12,000	12,000	12,000
6. Stamps	4,02,000	4,02,000	4,02,000	2,68,000
7. Excise	95,000	94,000	1,04,000	2,08,000
8. Provincial rates	.....	.....	85,000	85,000
9. Customs	5,11,000	5,11,000	5,19,000	5,19,000
10. Assessed taxes	85,000	85,000	74,000	45,000
11. Forests	2,20,000	2,20,000	2,20,000	2,20,000
12. Registration	2,90,000	2,96,000	2,96,000	2,96,000
Total ...	53,93,000	54,45,000	55,66,000	52,42,000
Post-office, Telegraph and Mint—				
16. Telegraphs	1,000	1,000	1,000	1,000
Salaries and expenses of Civil Department—				
18. General Administration ...	15,28,000	15,28,000	15,28,000	15,28,000
19. Law and Justice—				
Judicial Courts	78,81,000	80,11,000	80,11,000	80,11,000
Jails	17,96,000	17,50,000	17,11,000	17,11,000
20. Police	46,93,000	47,27,000	47,07,000	47,07,000
21. Marine	8,47,000	9,47,000	8,62,000	8,62,000
22. Education	20,50,000	20,80,000	24,48,000	24,48,000
24. Medical	14,73,000	14,73,000	14,73,000	14,73,000
26. Scientific and other Minor Departments.	3,00,000	3,06,000	3,17,000	3,17,000
Total ...	2,06,07,000	2,08,25,000	2,10,57,000	2,10,57,000
Miscellaneous—				
29. Superannuation, &c. ...	13,30,000	12,94,000	12,94,000	12,94,000
30. Stationery and Printing ...	10,76,000	10,76,000	10,72,000	10,72,000
32. Miscellaneous	3,08,000	3,08,000	3,70,000	3,70,000
Total ...	27,14,000	26,78,000	27,36,000	27,36,000
37. Construction of Railways ...	.....	10,000	10,000	10,000
Railways (Revenue account)—				
38. State Railways—				
Working expenses ...	58,92,000	60,25,000	62,50,000	33,20,000
Interest on debt	27,76,000	30,81,000	30,81,000	21,45,000
40. Subsidised Companies—Land, &c.	.....	.....	2,000	2,000
41. Miscellaneous Railway expenditure.	.....	.....	.....	.....
Total ...	86,68,000	91,06,000	93,33,000	54,67,000
Irrigation—				
42. Major Works—				
Working expenses ...	14,50,000	14,50,000	14,50,000	14,50,000
Interest on debt ...	23,13,000	23,26,000	23,28,000	23,13,000
43. Minor Works and Navigation—				
By Public Works Department.	12,44,000	16,99,000	15,78,000	5,94,000
By Civil Department	2,000	2,000	2,000	2,000
Total ...	50,09,000	54,77,000	53,56,000	43,59,000
Buildings and Roads—				
45. Civil Works—				
By Public Works Department.	27,64,000	27,64,000	33,88,000	33,88,000
By Civil Department ...	10,000	10,000	75,000	75,000
Total ...	27,74,000	27,74,000	34,63,000	34,63,000
Contributions	5,27,000	5,27,000	2,82,000	2,82,000
Total expenditure ...	4,56,93,000	4,68,43,000	4,78,04,000	4,26,17,000
Closing balance	10,29,000	3,98,000	18,50,000	33,93,000
Grand Total ...	4,67,22,000	4,72,41,000	4,96,54,000	4,60,10,000
Provincial surplus (+) or deficit—	—1,09,000	—7,21,000	—30,000	+15,13,000

RECEIPTS.

33. *Land Revenue.*—The total Land Revenue of the year 1887-88 has been estimated by the Government of India at Rs. 3,81,70,000 of which Rs. 4,04,000 represents the 10 per cent. collections on Government estates which is wholly Provincial, and the balance, Rs. 3,77,66,000, is the divisible revenue of which one-fourth, or Rs. 94,41,000, belongs to the Provincial Government. The Government of India have made a further assignment of Rs. 3,10,000 for expenditure on Orissa Coast Canal, and of Rs. 1,00,000 for a new Pilot brig to replace the *Cassandra*, and a net credit of Rs. 1,000 has been afforded for interprovincial adjustments with the North-Western Provinces on account of the import of Shahjehanpore rum and export of ganja. The total Provincial share has thus been placed at Rs. 1,02,56,000, and from this Rs. 7,30,000 has been deducted, as the surplus of normal revenue over normal expenditure, which, under the terms of the new contract, will be appropriated to the Imperial Revenues. The net Provincial share has thus been placed by the Government of India at Rs. 95,26,000. As it has since been decided to postpone the construction of a new brig for the present, no credit will be taken for the special assignment of one lakh made for the purpose. A credit of Rs. 5,000 will, however, be taken, being the contribution of the Government of India, sanctioned in orders of the Revenue and Agricultural Department, No. $\frac{164}{3-51}$, dated the 22nd July 1887, towards the cost of an expert engaged in France to make investigations into the silk industry in India. A further sum of Rs. 7,800 or Rs. 8,000 in round numbers has been added on account of the employment of the two additional Appraisers for the Custom-House, Calcutta, sanctioned in the Finance and Commerce Department No. 3417, dated the 29th June 1887, for increase of work caused by changes in the Tariff Act, and a grant of Rs. 1,000 has been made for allotment to the Public Works Department for the conservation of ancient monuments. A further sum of Rs. 40,000 has been added on account of re-adjustment of certain reductions of expenditure referred to in paragraph 32. The total Provincial share will thus stand at Rs. 94,80,000.

34. *Stamps.*—The revised estimate of the total revenue under this head for 1886-87, as reported to the Government of India in February last, was Rs. 1,35,00,000, and the estimate for 1887-88 was placed at that amount. The Government of India have, with reference to the figures of February, reduced the estimate for the current year to Rs. 1,34,00,000, and placed the Provincial share at Rs. 1,00,50.000. The Comptroller-General's statements show that the total revenue for 1886-87 amounted to Rs. 1,34,63,000. The growth of this revenue during the last five years has been as follows:—

				Increase.
1882-83	...	...	1,22,13,000	.....
1883-84	...	...	1,25,77,000	3,64,000
1884-85	...	...	1,29,91,000	4,14,000
1885-86	...	...	1,32,58,000	2,67,000
1886-87	...	...	1,34,63,000	2,05,000

There is no reason to suppose that the increase in 1887-88 will be less than Rs. 1,50,000, and from this a lakh of rupees may be deducted on account of the reduction of copying fees from 4 annas to 3 annas per folio. The total revenue may thus amount to Rs. 1,35,13,000, and the estimate for 1887-88 may accordingly be placed at Rs. 1,35,00,000. The latest returns from the district officers show that the total receipts in the first seven months of the current year aggregated Rs. 76,00,000 against Rs. 74,95,000 realized in the corresponding period of last year. The Provincial share will accordingly stand at Rs. 1,01,25,000.

35. *Excise.*—The total revenue under this head for 1887-88 was estimated at Rs. 1,00,00,000. From this a sum of Rs. 40,000 was deducted on account of the transfer to Assam of the receipts from Shajehanpore rum and Bengal rum exported to that Province, and a further sum of Rs. 1,20,000 was deducted on account of the duty on ganja exported to the North-Western Provinces. The estimate of the net Excise revenue was thus originally placed at Rs. 98,40,000. As these transfers will be adjusted under Land Revenue, the Government of India have retained the original gross estimate of Rs. 1,00,00,000, which is less than the revised estimate for 1886-87, as

finally adopted, by Rs. 1,26,000. The late Excise settlements made for the year 1887-88 show an increase of Rs. 4,80,000 in license fees, compared with the settlements for the year 1886-87. The latest district returns also show that the receipts to end of October 1887 amounted to Rs. 64,47,000, and that there has thus been an increase of Rs. 4,65,000 over the collections made during the corresponding period of 1886-87. Of this increase a sum of Rs. 2,10,000 was obtained from "sale of excise opium" and other heads than "license fees." In view of these figures, the estimate for the current year may be placed at 7 lakhs higher than the revised estimate for the current year, or at Rs. 1,08,26,000. The Provincial share will therefore stand at Rs. 27,06,000.

36. *Provincial Rates.*—The revised estimate of Provincial receipts under this head for 1886-87, as reported to the Government of India in February last, was Rs. 39,25,000, and the estimate for 1887-88 was placed at Rs. 39,36,000. The total receipts in 1886-87, including the recoveries on account of the cost of collecting Road Cess in districts in which the Local Self-Government Act has been introduced, will have amounted to Rs. 39,99,000. Increases are anticipated owing to the revaluations in the districts of Cuttack, Bhagulpore, Purneah, Maldah, Balasore, Nuddea, and 24-Pergunnahs, as also in the districts of Hooghly, Rungpore, and Midnapore on account of arrears of cess, and in Jessore, Beerbhoom, and Dinagepore in consequence of the assessment of the rent-free lands. Against these increases there may be a partial decrease in Monghyr, Bankoora, Moorshedabad, and Sarun. There may also be a decrease of about Rs. 5,000 in consequence of the treasury rate in the case of the Burdwan Estate being reduced from annas 4 to annas 2 per cent. On the whole, there is no reason to suppose that the original estimate of Rs. 39,36,000 will not be realized, and to this will be added Rs. 40,000 on account of recoveries from District Boards for the collection of Road Cess. The estimate will stand at Rs. 39,76,000.

37. *Assessed Taxes.*—The revised estimate of total receipts under this head for 1886-87 was Rs. 38,00,000. From this the Government of India have deducted Rs. 1,86,000, the equivalent of $\frac{4}{5}$ths of the assessment of income-tax on the East Indian Railway. The revised estimate of the Government of India thus amounts to Rs. 36,14,000. In the orders of the Finance and Commerce Department, No. 2318, dated the 4th May 1887, it was directed that for the estimate of 1887-88 the amounts of the revised estimate should be increased by 5 per cent. The estimate for the current year will thus amount to Rs. (36,14,000+1,80,700=) 37,94,700, and it has been placed by the Government of India at Rs. 37,96,000, in round numbers. This estimate will accordingly be adopted, and one-half of it, or Rs. 18,98,000, will stand as the Provincial share.

38. *Registration.*—The total receipts of the Registration Department in 1886-87 will probably have amounted to Rs. 10,38,000. The estimate of the Government of India for 1887-88 amounts to Rs. 10,92,000, which will be adopted, and the Provincial share placed at Rs. 5,46,000.

39. *Receipts by Civil Department.*—The estimate of the Government of India of total receipts by the Civil Department amounts to Rs. 35,09,000 against Rs. 35,03,000 originally budgeted for by this Government. These estimates provided for the transfer of entire receipts from Pounds and Middle Class and other Schools to District Boards in all the districts not excluded by section 1 of the Local Self-Government Act. As, however, the Act has not been introduced into Darjeeling and the districts of the Chota Nagpore Division, the estimates under the head of Police (Pounds) and Education will be increased by Rs. 23,000 and Rs. 6,000 respectively.

40. *Superannuation.*—The estimate of the Government of India, amounting to Rs. 48,000, has been based on the actuals of 1886-87, which will probably have amounted to Rs. 46,000. The estimate of the Government of India has been retained.

41. *State Railways (gross earnings).*—The Manihari-Khusbah section of the Assam-Behar State Railway has recently been opened for public traffic. The Eastern Bengal State Railway has been made over to the management of the Local Government from the commencement of the current financial year, while the Patna-Gya line has been withdrawn from its control.

The estimates of the Government of India are compared in the following table with those originally passed by the Local Government and the approximate actuals of 12 months of 1886-87 :—

	Local Government.	Government of India.	Approximate actuals of 1886-87.
	Rs.	Rs.	Rs.
Northern Bengal ...	25,00,000	25,00,000	26,24,000
Tirhoot	16,00,000	16,50,000	15,99,000
Dacca	3,00,000	3,10,000	2,80,000
Nalhati	78,000	78,000	87,000
Kaunia-Dharlla ...	1,30,000	1,30,000	1,45,000
Assam-Behar	.....	1,00,000	.....
Eastern Bengal ...	54,50,000	55,00,000	53,54,000
Total ...	1,00,58,000	1,02,68,000	1,00,89,000

The estimate of the Government of India provides only for an increase of Rs. 1,79,000 over the approximate actuals of 1886-87. The increase obtained during the first seven months of the current year approximately amounts to Rs. 7,35,000.

	From 1st April to last week of October.	
	1886.	1887.
	Rs.	Rs.
Dacca State Railway	1,41,000	1,60,000
Assam-Behar	.....	75,000
Eastern Bengal Railway, including Northern Bengal Railway and Kaunia-Dharlla Railway	44,08,000	49,27,000
Tirhoot	9,02,000	10,18,000
Nalhati	50,000	56,000
Total ...	55,01,000	62,36,000
	Increase ...	7,35,000

In view of this increase the Lieutenant-Governor would raise the estimate of total receipts of the Government of India by Rs. 5,82,000.

	Estimate now adopted.	Increase.
	Rs.	Rs.
Eastern Bengal Railway	56,75,000	1,75,000
Northern Bengal Railway	27,75,000	2,75,000
Dacca	3,10,000	Nil
Kaunia-Dharlla	1,50,000	20,000
Assam-Behar	1,25,000	25,000
Total Eastern Bengal System ...	90,35,000	4,95,000
Tirhoot	17,25,000	75,000
Nalhati	90,000	12,000
Total ...	1,08,50,000	5,82,000

42. *Civil works.*—For reasons stated in paragraph 42 above, the estimate of "receipts in charge of the Civil Department" has been increased by Rs. 86,000 for ferries retained under the control of Government. The increase of Rs. 6,20,000 in "receipts in charge of Public Works Department" is due to the inclusion of the estimated outturn of the Burrakur Iron Works. A like provision has been made on the expenditure side.

604

EXPENDITURE.

43. *Refunds and Drawbacks.*—The original estimate under this head, according to the contract of 1882, and the estimate as subsequently adopted by the Local Government in accordance with the terms of the new contract, are shown in the following table :—

	Original estimates.	Revised.
	Rs.	Rs.
Land Revenue	13,850	11,100
Stamps	70,500	1,05,750
Excise	5,000	2,500
Assessed taxes	25,500	25,500
Forest	150	150
Registration	1,500	1,500
Provincial rates	6,500	6,500
Total ...	1,23,000	1,53,000

The Government of India have reduced the local estimate of Rs. 1,53,000 to Rs. 1,46,000. As, however, larger receipts are anticipated under Excise and Stamps than were at first estimated, the original estimate of refunds (Rs. 1,53,000) will be retained.

44. *Land Revenue.*—The original estimate of the Local Government and the estimates of the Government of India are detailed below—

	Local Government.	Government of India.
	Rs.	Rs.
Collectors' establishments including establishment employed in district offices on works connected with Wards' estates and Other charges (including Land Registration charges)	29,40,000	29,40,000
Management of Government estates ...	3,00,000	2,80,000
Malikana	1,50,000	1,60,000
Surveys	86,000	1,50,000
Settlements	1,49,000	1,49,000
Total ...	36,25,000	36,79,000

The original estimate of survey charges provided Rs. 42,400 for cost of non-professional establishment, and Rs. 43,600 on account of "charges transferred from India estimate." The "charges transferred from India estimate" are now estimated at Rs. 1,29,900, or an increase of Rs. 86,300 over the original estimate. The estimate, as passed by the Government of India, makes no provision for the non-professional survey operations in Angul, the cost of which was estimated at Rs. 22,700. The estimate of the Government of India thus stands at Rs. 1,50,000. As the survey in Angul will probably be taken up during the current year, the original provision of Rs. 22,700 is allowed to stand. The total grant for surveys will then be Rs. 1,72,000. The Government of India have also reduced the grant for Government estates by Rs. 20,000, and increased that for Malikana by Rs. 10,000. With these alterations the total grant for Land Revenue will be Rs. 37,01,000.

45. *Excise.*—The expenditure of the Excise Department for the collection of revenue was originally estimated at Rs. 3,77,000. The recent revision of the Excise establishment and the amalgamation of the work of the Excise Inspectors with that of the Income-tax Assessors has caused an increase of Rs. 38,000 under this head. Some grants have also been made since the budget was passed for petty construction and repairs of distilleries and other Excise buildings.

A lump addition of Rs. 40,000 has accordingly been made, and the total grant will therefore be Rs. 4,17,000, and the provincial share Rs. 1,04,000.

46. *Provincial Rates.*—The new charge of Rs. 85,000 entered under this head represents the cost of establishment for the collection of road and Public Work cesses in districts in which the Local Self-Government Act has been introduced.

47. *Customs.*—The grant under this head has been increased by Rs. 8,000 to provide for the salaries of two additional appraisers recently sanctioned for the Calcutta Custom House in consequence of increase of work imposed by certain changes in the Tariff Act. The grant will therefore be Rs. 5,19,000.

48. *Assessed Taxes.*—The original estimate of charges for the collection of income-tax was Rs. 1,70,000. The recent revision of Income-tax establishment and the amalgamation of the work of the Income-tax Assessors with Excise Inspectors in 20 districts have caused a reduction of Rs. 22,000, and the total grant will be Rs. 1,48,000. The Provincial share will accordingly be Rs. 74,000.

49. *Law and Justice.*—The local estimate under Law and Justice (Judicial Courts) was Rs. 78,81,000. It allowed for probable savings amounting to Rs. 90,000 under the heading of High Court Judges. The Government of India have allowed for a saving of only Rs. 50,000, and have otherwise raised the estimate by Rs. 90,000 to provide for the cost of additional munsifs and their establishments. The cost of the new Civil Court establishments would, it was thought, be met by a special assignment from the Imperial revenues, but the Government of India have decided that the assignment made under Law and Justice already provided a large amount for increased staff and that the rest must come out of accruing revenue. The grant under this head, according to the estimate of the Government of India, thus amounts to Rs. 80,11,000. It is anticipated that savings exceeding the amount estimated by the Government of India will be effected; but as some provision is necessary to provide for the cost of extra establishments which may be employed for arranging the old records of the Civil Courts, the grant will, as fixed by the Government of India, stand at Rs. 80,11,000.

50. *Jails.*—The Government of India have reduced the estimate of expenditure of the Jail Department from Rs. 17,96,000 to Rs. 17,50,000, which is more than the revised estimate for 1886-87 by Rs. 84,000. The increase of receipts is estimated at Rs. 51,000 only, and a provision of Rs. 50,000 over the expenditure of the last year will be adequate. From this estimate, however, a sum of Rs. 5,000 has been transferred to the Public Works Department for certain additions and alterations to be made in subsidiary jails for the complete separation of female convicts. The grant will thus stand at Rs. 17,11,000.

51. *Police.*—The Government of India have raised the local estimate under this head by Rs. 34,000, and their estimate amounts to Rs. 47,27,000. The estimate does not, however, provide for the maintenance of pounds in Darjeeling and in the districts of Chota Nagpore in which the Local Self-Government Act has not been introduced for which a provision of Rs. 7,000 will be necessary. The recent revision of the boundary limits of certain municipalities has led to a certain increase in the cost of police force, and this will necessitate some addition to the grant. But, on the other hand, the recent orders of the Military Department, under which all police charges of cantonments are payable from Cantonment Funds, will have the effect of causing a reduction of about Rs. 8,000 in the estimate. The total expenditure in 1886-87 will not have amounted to more than Rs. 47,00,000, and a grant of Rs. 47,07,000 will suffice for next year.

52. *Marine.*—The estimate of the Government of India under this head includes a provision of Rs. 1,00,000 for the cost of a new pilot brig to replace the *Cassandra*; but, as stated above, the construction of the brig has been postponed for the present, and the provision will accordingly be struck out. The grant of Rs. 1,000 provided in the estimate for "fees to masters of merchant vessels for sitting on Courts of Enquiry" has been found insufficient and has had to be increased by Rs. 2,000. The grant to the Port Funds will also have to be increased by Rs. 13,000, as no grant was drawn last year by the Balasore Port Fund, and the fund had to spend large sum of money on dockyard service and supplies. The grant will stand at Rs. 8,62,000.

606

53. *Education.*—The original estimate under this head was Rs. 33,70,000 against a probable expenditure of about the same amount in 1886-87. From this, however, charges to the extent of Rs. 12,90,000 were proposed to be transferred to the District Boards under the following heads :—

	Rs.
Inspection	90,000
Schools, general	1,46,000
Grants-in-aid	10,20,000
Scholarships	34,000
Total ...	12,90,000

For reasons stated in paragraph 42, and on the recommendation of the Director of Public Instruction, the following re-transfers have been made, and charges, aggregeting Rs. 9,42,000 only, will be transferred to the Districts Boards :—

	Amount restored to the Educational Budget.	Charges made over to District Boards.
	Rs.	Rs.
Inspection	20,495	70,000
Schools, general	53,537	92,000
Grants-in-aid	2,40,206	7,80,000
Scholarships	34,176	.....
Total ...	3,48,414	9,42,000
In round number		3,48,000

There would thus remain a provision of Rs. 24,28,000 in the Provincial budget, which has been raised by Rs. 4,000 to provide for certain petty construction and repairs and furniture of "Government Colleges and Government Schools, Special." It has, however, been represented that this provision will not be adequate to cover all grants-in-aid to schools and colleges which it may be considered necessary to make during the current year. The grant will be raised by Rs. 16,000, and the total will stand at Rs. 24,48,000 in round numbers.

54. *Scientific and other Minor Departments.*—The estimate under this head amounts to Rs. 3,09,000, which includes a provision of Rs. 12,000 for Demonstrative Farms (Model Farms). A sum of Rs. 2,500 will have to be appropriated from this provision and supplemented by a further grant of Rs. 7,500 to meet one-half the cost of an expert to be engaged in France to continue the investigation into the silk industry of Bengal, the other half being borne by certain European firms interested in the industry. The total grant under this head will accordingly stand at (Rs. 3,09,000 + 7,500 =) Rs. 3,16,500 or Rs. 3,17,000 in round numbers.

55. *Superannuation.*—The Government of India have reduced the estimate under this head from Rs. 13,30,000 to Rs. 12,94,000. The actuals of 1886-87 will have amounted to Rs. 12,67,000. The estimate of the Government of India will be adopted.

56. *Stationery and Printing.*—From the original estimate of Rs. 10,76,000 under this head, a sum of Rs. 4,000 has been deducted, and a corresponding amount has been placed at the disposal of the Public Works Department for certain additions and alterations to be made in the Presidency Jail Press for segregating the steam-presses worked by paid men for hand-presses worked by convicts. The grant will stand at Rs. 10,72,000.

57. *Miscellaneous.*—The expenditure under the head "Miscellaneous" during the last five years averaged about four lakhs a year, and the Finance Committee proposed a grant of Rs. 3,40,000. The original estimate for the current year will be raised from Rs. 3,08,000 to Rs. 3,70,000 against the revised estimate of Rs. 3,77,000 for 1886-87.

58. *Construction of Railways.*—The provision of Rs. 10,000 under the head of Construction of Railways is for outlay on the Kaunia-Dharlla Railway. No provision was made in the new contract for expenditure of Provincial money on Capital account, and under the present arrangement Provincial Revenues will have to bear interest on such expenditure.

59. *State Railways, working expenses.*—The estimates of the Government of India are thus compared with the original estimates of the Government of Bengal, and the estimates as now adopted, in view of the larger receipts anticipated on the basis of the actuals of the first seven months of current year :—

	Original estimate, Bengal.	India.	Estimates as now adopted.
	Rs.	Rs.	Rs.
Eastern Bengal ...	29,50,000	30,75,000	31,95,000
Northern Bengal State Railway	15,00,000	14,25,000	15,00,000
Dacca	2,70,000	2,70,000	2,70,000
Kaunia-Dharlla ...	1,15,000	1,15,000	1,15,000
Assam-Behar	.....	75,000	78,000
Total Eastern Bengal System	48,35,000	49,60,000	51,58,000
Tirhoot	9,90,000	10,00,000	10,25,000
Nalhati	67,000	65,000	67,000
Total ...	58,92,000	60,25,000	62,50,000

The increase on the estimates of the Government of India amounts to Rs. 2,25,000. The percentage of profit expected in 1887-88 on each of the lines is as follows :—

Railways.	Capital expenditure to end of 1887-88, including loss by exchange.	Percentage of profit.
	Rs.	
Northern Bengal State Railway ...	2,32,35,000	5·47
Tirhoot	1,56,61,000	4·46
Dacca	66,78,000	·59
Nalhati	3,46,000	6·64
Kaunia-Dharlla...	9,76,000	3·58
Assam-Behar	1,20,30,000	·39
Eastern Bengal...	3,45,95,000	7·16

60. *Interest.*—The estimate of the Government of India for Interest on Capital expenditure on State Railways is Rs. 30,81,000, which includes Interest on Provincial outlay on these Railways as well as on Loss by Exchange. The estimate will stand.

61. *Subsidised Company's land, &c.*—The provision of Rs. 2,000 under the head Subsidised Railways is on account of compensation for lands taken for the Tarkessur Railway and for the extension of the Deoghur line.

62. *Irrigation.*—The Government of India have raised the estimate under the head of "Interest" on Capital expenditure of Irrigation Major Works by Rs. 13,000, the estimate under "Agricultural works" by Rs. 24,000, and "Other minor works" by Rs. 1,21,000, and have made a special assignment of Rs. 3,10,000 for expenditure on the Orissa Coast Canal for which no funds were allotted from Provincial funds. The estimates of the Government of India are adopted, with the exception of that under "Other minor works." The grant for these works was fixed at Rs. 5,94,000, in accordance with the recommendations of the Finance Committee, and after consideration of the total resources available for all Provincial expenditure. The grant will accordingly stand at Rs. 9,04,000, inclusive of the special assignment of Rs. 3,10,000 for expenditure on the Coast Canals.

63. *Buildings and Roads (by Public Works Department).*—The grant fixed for Civil Works by Public Works Department was Rs. 27,64,000

which has been passed by the Government of India. This has subsequently been raised to Rs. 27,68,000 by the following additions and deductions :—

	Rs.	Rs.
As originally fixed	.....	27,64,000
Add—		
For construction of roads in Government estates in the Eastern Dooars of the Julpigoree district... ...	3,000	
For repairing the Provincial buildings in Balasore damaged by the cyclone	15,000	
For additions and alterations to subsidiary jails for the complete separation of female convicts	5,000	
For conservation of ancient monuments	1,000	
For walling off a corner of the Presidency Jail for segregating the steam presses, and the paid men employed to work there from the hand-presses worked by convicts	3,700	
For the construction of an additional room for the District Judge of Bankoora	470	
		28,170
		27,92,170
Deduct—		
Amount transferred to 40, Subsidized Railways for acquiring lands for the extension of the Deoghur Railway ...	1,500	
For adjustment of outstanding liabilities connected with the charges incurred by the Public Works Department on Chandbally-Bhuddruck road in Balasore ...	23,100	
		24,600
Total ...		27,67,570
Or in round sum ...		27,68,000

To this will be added Rs. 6,20,000 for working expenses and capital outlay on account of the Burrakur Iron Works. The grant will then stand at 33,88,000.

64. Under the head of Civil Works by Civil Officers, a provision of Rs. 9,000 has been made for the maintenance of ferries in districts in which the Local Self-Government Act has not been introduced. Some provision will also be required for grants to the Burial Board Fund, to the Darjeeling Municipality for repairs of certain roads, to the Khond Mehal Road Fund, and to Cantonment and other Excluded Local Funds and Municipalities. A provision of Rs. 50,000 will be made under this head for payment to the Calcutta Municipality for the removal of the pumping station from Chandpal Ghât to Mullick's Ghât. The Port Commissioners have agreed to pay an equal amount from the funds of the Port. The total grant under this head will be Rs. 75,000.

65. *Contributions.*—The original provision of Rs. 5,27,000 under this head was intended to cover the following grants :—

	Rs.
Cost of collecting Public Works Cess	47,000
Payment to District Funds for percentage on collections on Government estates	58,000
Contributions to non-cess districts	54,000
Grants to District Boards	3,68,000
Total ...	5,27,000

The grants to the District Boards were fixed after a calculation of the following receipts and charges transferred to their management.

Charges transferred to District Boards.

					Rs.
Police (pounds)	...	...	...	...	32,000
Education	...	...	...	...	12,90,000
Civil Works (ferries)	...	...	...	...	53,000
			Total	...	13,75,000

				Rs.	
Deduct receipts—					
Police (pounds)	...	...	...	4,65,000	
Education	...	...	...	32,000	
Civil Works (ferries)		...	...	5,10,000	
					10,07,000
			Difference	...	3,68,000

These figures, however, have since been re-adjusted, and the grants now stand at Rs. 1,19,000.

Charges transferred—

					Rs.
Police (pounds)	...	...	...	...	25,000
Education	...	...	...	...	9,42,000
Civil Works (ferries)	..	...	...	...	44,000
			Total	...	10,11,000

				Rs.	
Deduct receipts—					
Police (pounds)	...	...	...	4,42,000	
Education	...	...	...	26,000	
Civil Works (ferries)	...	...	...	4,24,000	
					8,92,000
			Difference	...	1,19,000

The 10 per cent. assignment for the improvement of Government estates is estimated at Rs. 4,04,000 for the current year, and $\frac{3}{20}$ths, of this, or Rs. 60,600, will be provided for payment to District Funds. The grant to the non-cess districts has been reduced by Rs. 5,000, and now stands at Rs. 49,000.

The total grant will thus amount to Rs. 2,31,000, but this will not be sufficient to meet all the demands in the current year, as applications are already before Government for adjustments of arrear dues claimed by the District Funds. A provision of Rs. 2,82,000 will be made.

66. According to the estimates originally framed under the terms of the new contract, it was expected that the Province would close the year 1887-88 with a closing balance of Rs. 10,29,000. According to the estimate now adopted, the closing balance will be Rs. 18,50,000.

ORDER.—Ordered that a copy of this Resolution be submitted to the Government of India, Department of Finance and Commerce, for information.

Ordered also that a copy of the above Resolution be forwarded to the Board of Revenue; to all Commissioners of Divisions; to the Accountant-General; to the Inspectors-General of Civil Hospitals, Police, Jails, and Registration; to the Director of Public Instruction; to the Conservator of Forests; to the Port Officer, Calcutta; to the Superintendent of the Botanical Gardens; and to all Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

610

Nos. 4723-50.

Copy forwarded to the

By order of the Lieutenant-Governor of Bengal,

L. P. SHIRRES,

Offg. Under-Secy. to the Govt. of Bengal.

Calcutta,
The 24th December 1887.

W. LeB. and others—Reg. No. 7575C—461—29-12-87

EXCLUDED LOCAL FUNDS FOR 1887-88.

No. 2146C, dated Calcutta, the 19th February 1887.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

612

ESTIMATE

EXCLUDED

Receipts.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.				Proposed by Local officers.	Revised by Accountant-General.	
Names of Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	2,63,794	2,72,952	.....	.....	.....	.....	.....	2,72,952	.....	3,00,672	.....
Police Funds.											
Railway Police clothing	2,656	2,400	2,585	361	2,946	.....	.....	2,700	2,419	2,400	2,400
Marine Funds.											
Hospital port dues ...	79,263	75,000	30,395	53,424	83,819	.....	17,000	70,000	77,000	58,000	58,000
Balasore port	10,644	2,370	8,383	1,369	9,752	1,809	.....	9,000	4,179	4,179	24,179
Cuttack and Pooree ports	7,578	10,780	3,407	3,986	7,393	.....	2,720	8,060	12,060	8,060	6,500
Chittagong port ...	66,204	50,928	35,698	27,246	62,944	3,470	.....	63,000	54,396	54,398	54,398
Total ...	1,63,689	1,39,078	77,883	86,025	1,63,908	5,279	19,720	1,50,000	1,47,635	1,24,637	1,43,077
Education Funds.											
Hindu College	5,214	5,226	11	5,202	5,213	.....	.....	5,200	6,456	5,226	5,226
Doorga Churn Laha's Scholarship	2,696	2,032	868	2,696	3,564	100	.....	3,000	3,012	3,032	3,032
Jagiara estate	1,145	1,452	115	1,152	1,267	.....	483	1,200	2,601	969	969
Vizianagram Scholarship	72	1,800	13	5,400	5,413	.....	1,800	5,400	1,800	.....	.....
Prosonno Nath Roy ...	7,102	.....	2,638	.....	2,638	.....	.....	.....	.....	.....	.....
Mirza Mahomed Hossain's Endowment	924	.....	288	.....	288	.....	.....	.....	.....	.....	.....
Khondmehal School ...	4,032	4,000	2,585	2,370	4,955	500	.....	4,000	4,500	4,500	4,500
Behary Lall Mookerjee's Endowment	4,376	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bruce Legacy	24,361	25,568	58	30,284	30,342	.....	25,568	30,300	.....	.....	.....
Prince of Wales' Reception	10,720	.....	4,334	.....	4,334	.....	.....	.....	.....	.....	.....
Total ...	60,552	40,978	10,910	47,104	58,014	600	27,851	49,100	19,369	13,727	13,727
Medical and Charitable Funds.											
Pilgrims' Lodging-house	24,058	24,382	629	27,002	27,631	.....	2,840	28,000	21,542	21,542	21,542
Balasore Pilgrim Hospital	1,135	1,193	379	530	909	.....	.....	1,200	1,109	1,193	1,193
Prince Golam Mahomed's Trust	17,620	.....	8,567	.....	8,567	.....	.....	.....	.....	.....	.....
Chinsurah Poor ...	1,901	.....	824	.....	824	.....	.....	.....	.....	.....	.....
Choonee Lall Seal's Dispensary	2,000	2,000	.....	2,000	2,000	.....	.....	2,000	2,000	2,000	2,000
Unnochutter	5,753	5,752	1,917	3,836	5,753	.....	20	5,800	5,730	5,732	5,732
Total ...	52,467	33,327	12,316	33,368	45,684	.....	2,860	37,000	30,381	30,467	30,467
Public Works Funds.											
Khondmehal Road ...	1,547	4,089	366	5,778	6,144	.....	1	6,000	4,088	4,088	4,088
Darjeeling Improvement	20,739	19,453	12,678	8,080	20,758	1,286	.....	21,000	20,739	20,739	21,704
Juggernath Road ...	2,189	2,071	976	1,758	2,734	78	.....	2,100	2,149	2,149	2,149
Wahabee Fund... ...	72,388	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	96,863	25,613	14,020	15,616	29,636	1,364	1	29,100	26,976	26,976	27,941
Miscellaneous Funds.											
Zoological Gardens ...	44,927	37,950	22,489	26,005	48,494	.....	.....	40,000	36,538	36,442	36,442
Burial Board	6,747	9,500	1,850	8,524	10,374	8,226	.....	9,500	17,726	17,726	15,626
Mohsin Endowment ...	1,31,273	1,11,834	23,483	87,434	1,10,917	.....	.....	1,11,000	1,11,524	1,11,644	1,11,644
Total ...	1,82,947	1,59,284	47,822	1,21,963	1,69,785	8,226	1,698	1,60,500	1,65,788	1,65,812	1,63,112
Cantonment Funds.											
Cantonment	45,536	48,436	17,072	30,191	47,263	2,974	.....	46,000	51,410	51,410	51,410
Total Receipts ...	6,04,710	4,49,116	1,82,608	3,34,628	5,17,236	18,443	52,130	4,74,400	4,83,978	4,15,429	4,32,134
Grand Total ...	8,08,504	7,22,068	.....	.....	.....	.....	.....	7,47,352	.....	7,16,101	.....

FOR 1887-88.

LOCAL FUNDS.

Expenditure.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886.			Increase.	Decrease.	Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.				Proposed by Local officers.	Revised by Accountant-General.	
Names of Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Funds.											
Railway Police clothing	3,311	2,422	936	1,580	2,516	.....	.....	3,000	2,390	2,422	2,422
Marine Funds.											
Hospital port dues ...	60,366	64,580	31,076	31,679	62,755	.....	700	60,000	26,080	63,880	63,880
Balasore port ...	9,408	6,476	4,561	6,500	11,061	2,641	.....	9,000	9,117	9,117	9,117
Cuttack and Pooree ports	13,054	9,455	7,725	14,373	22,098	.....	180	17,000	9,219	9,275	14,775
Chittagong port ...	66,185	42,794	44,708	13,073	57,781	.....	268	55,000	39,038	42,526	42,526
Total ...	1,48,953	1,23,305	88,070	65,625	1,53,695	2,641	1,148	1,41,000	83,454	1,24,798	1,30,298
Education Funds.											
Hindu College ...	4,844	4,955	2,000	3,314	5,314	.....	.....	5,000	4,920	4,955	4,955
Doorga Churn Laha's Scholarship ...	2,881	3,037	953	1,977	2,930	.....	.....	3,000	3,012	3,037	3,037
Jagiara estate ...	1,145	1,272	315	952	1,267	24	.....	1,200	1,296	1,296	1,296
Vizianagram Scholarship	993	1,818	443	546	989	.....	.....	1,800	1,800	1,818	1,818
Behary Lall Mookerjee's Endowment	4,037	.....	500	2,865	3,365	.....	.....	2,865	.....	.....	.....
Mirza Mahomed Hossein's Endowment	1,163	.....	459	.....	459	.....	.....	.....	.....	.....	.....
Khondmal School ...	3,492	4,180	2,703	1,594	4,297	30	.....	4,000	4,210	4,210	4,210
Prosonno Nath Roy ...	7,633	.....	3,025	...	3,025	.....	.....	...	.....	.....	.....
Bruce Legacy	24,422	25,500	.....	17,176	17,176	.....	.....	30,359	.....	.....	.....
Prince of Wales' Reception	16,625	.....	4,339	.....	3,339	.....	25,500	.....	.....	.....	.....
Total ...	67,235	40,762	14,737	28,424	43,161	54	25,500	48,224	15,238	15,316	15,316
Medical and Charitable Funds.											
Pilgrims' Lodging-house	20,350	27,578	5,105	10,948	16,053	.....	747	20,000	26,839	26,831	26,831
Balasore Pilgrim Hospital	2,494	820	221	518	739	.....	1	2,500	819	819	819
Prince Golam Mahomed's Trust	29,455	.....	19,988	.....	19,988	.....	.....	.....	.....	.....	.....
Chinsurah Poor ...	1,571	.....	295	2,156	2,451	.....	.....	2,156	.....	.....	.....
Choonee Lall Seal's Dispensary	2,756	2,059	1,035	912	1,947	16	.....	2,500	2,075	2,075	2,075
Unnochutter	5,890	5,862	1,896	3,910	5,806	.....	.....	5,800	5,862	5,862	5,862
Total ...	62,516	36,319	28,540	18,444	46,984	16	748	32,956	35,595	35,587	35,587
Public Works Funds.											
Khondmal Road ...	4,057	4,144	2,210	328	2,538	2,000	.....	4,000	6,154	6,144	6,144
Darjeeling Improvement	20,388	28,946	4,579	9,661	14,240	2,535	.....	20,500	31,484	31,481	30,017
Juggernath Road ...	1,810	2,522	1,270	591	1,861	36	.....	2,000	2,558	2,558	2,558
Wahabee Fund... ...	30,242	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,000
Total ...	56,497	35,612	8,059	10,580	18,639	4,571	.....	26,500	40,196	40,183	58,719
Miscellaneous Funds.											
Zoological Gardens ...	39,406	44,880	19,076	23,259	42,335	.....	6,642	37,000	38,038	38,238	38,238
Burial Board	8,652	9,565	2,013	6,214	8,227	8,211	.....	9,000	17,726	17,776	15,[illegible]
Mohsin Endowment ...	1,02,395	1,00,329	40,637	58,289	98,926	1,700	.....	1,02,000	1,01,900	1,02,029	1,04,429
Total ...	1,50,453	1,54,774	61,726	87,762	1,49,488	9,911	6,642	1,48,000	1,57,664	1,58,043	1,57,791
Cantonment Funds.											
Cantonment	46,587	49,794	15,584	31,076	46,660	.....	2,581	47,000	47,177	47,213	55,213
Total Expenditure ...	5,35,552	4,42,988	2,17,652	2,43,491	4,61,143	17,193	36,619	4,46,680	3,81,714	4,23,562	4,55,346
Closing Balance ...	2,72,952	2,79,080	.....	.....	.....	.....	.....	3,00,672	.....	2,92,539	.....
Grand Total ...	8,08,504	7,22,068	.....	.....	.....	.....	.....	7,47,352	.....	7,16,101	.....

ESTIMATE

EXCLUDED

POLICE

Receipts.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Account-ant-General.	
Railway Police Clothing.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	3,985	3,330	.....	.....	.....	3,330	.....	3,030	3,030
Miscellaneous cash receipts	2,653	2,400	2,585	361	2,946	.....	2,419	2,400	2,400
Total ...	2,656	2,400	2,585	361	2,946	2,700	2,419	2,400	2,400
GRAND TOTAL ...	6,641	5,730	.....	.....	.....	6,030	.....	5,430	5,430

MARINE

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	53,316	72,273	.....	.....	.....	72,273		82,273	82,273
Hospital port dues	79,263	75,000	30,395	53,424	83,819	70,000	77,000	58,000*	58,000
GRAND TOTAL ...	1,32,579	1,47,273	30,395	53,424	83,819	1,42,273	.....	1,40,273	1,40,273

* Estimated by the Port Officer, Calcutta, but a reduction has since been intimated by that officer with reference to a notification dated 9th September 1886, published in the *Calcutta Gazette* of the 15th idem, reducing the rate of hospital port dues from one anna to nine pies per ton.

Balasore Port	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	−4,128	−2,892	.....	.....	.....	−2,892	.....	−2,892	−14,631
Port dues on vessels	4,043	2,000	8,383	1,369	9,752		4,042	4,042*	4,042
Pilotage fees	.....	.....					.....	.....	.....
Contribution from Government	6,500	.....					.....	.....	20,000
Fees and fines	55	.....					.....	.....	.....
Miscellaneous	46	370					137	137†	137
Buoy dues	.....	.....					.....	.....	.....
Total ...	10,644	2,370	8,383	1,369	9,752	9,000	4179	4,179	24,179
GRAND TOTAL ...	6,516	−522	.....	.....	.....	6,108	.....	1,287	9,548

* Based on actual collections of 1885-86.
† Ditto ditto.

FOR 1887-88.

LOCAL FUNDS.

FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886.			Revised estimate, 1886-87.	ESTIMAT OF 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant General.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase of clothing	3,311	2,400	936	1,580	2,516	.....	2,390	2,400	2,400
Percentage for Treasury establishment	.....	22	.....	.....	.....	.....	.....	22	22
Total ...	3,311	2,422	936	1,580	2,516	3,000	2,390	2,422	2,422
Closing balance ...	3,330	3,308	.....	.....	.....	3,030	.....	3,008	3,008
GRAND TOTAL ...	6,641	5,730	.....	.....	.....	6,030	.....	5,430	5,430

FUNDS.

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for sick seamen sent to hospital									
Charges for sick seamen sent to lunatic asylum	37,309	40,000	22,911	14,093	37,004		.....	38,000*	38,000
Salary of Health Officer	15,600	15,600	5,200	9,723	14,923		15,600	15,600	15,600
Establishment		1,524					1,524	1,524	1,524
Steam-launch and dinghee	4,778	1,888	1,592	3,208	4,800		1,888	1,888	1,888
Doolie-bearers		1,584					1,584	1,584	1,584
Office contingencies	391	320	151	.....	.....		320	320	320
Purchase and repair of doolies	.....	25	.....	1,088	1,239		25	25	25
Miscellaneous and unforeseen charges...		36					36	36	36
Postage stamps	.....	6	.....	.....	.....		6	6	6
Office rent	540	540	180	360	540		540	540	540
Cost of medical stores	.....	300	.....	.....	.....		300	100†	100
Dockyard service and supplies	1,513	2,312	962	2,800	3,762		3,812	3,812‡	3,812
Petty construction and repairs	168	200	73	.....	73		200	200	200
Percentage for establishment in office of Account and Control	.....	245	.....	378	378		245	245	245
Travelling allowance	7	.....	7	29	36		.....	.....	.....
Total ...	60,306	64,580	31,076	31,679	62,755	60,000	26,080	63,880	63,880
Closing balance ...	72,273	82,693	.....	.....	.....	82,273	.....	76,393	76,393
GRAND TOTAL ...	1,32,579	1,47,273	.....	.....	.....	1,42,273	.....	1,40,273	1,40,273

* Based on actuals.
† It is questionable whether any provision is needed, no charges incurred in 1884-85.
‡ The estimate for coals (Rs. 2,500) will not cover the actual cost as stated by the Health Officer, the port having been considerably, extended the boat will be under more hours' steam, besides the engine-power of the launch has been doubled and more coals will be consumed in consequence. Rs. 500 more may be added on this account should Government agree.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in office of Account and Control	.....	47					60	60	60
Port Officer		3,600					3,600	3,600	3,600
Clerks and servants	5,088	204					204	204	204
Vessels and boats establishment ...		1,284					1,284	1,284	1,284
Travelling allowances	101	250					200	200	200
Postage stamps	909	42	4,561	6,500	11,061		40	40	40
Contingencies and miscellaneous ...		100					140	140*	140
Cost of stores	16	.....					1,000	1,000†	1,000
Dockyard service and supplies ...	3,180	600					1,220	1,220‡	1,220
Petty construction and repairs ...	.....	235					235	235	235
Pensions	114	114					114	114	114
Vessels and boats repairs	.....	.....	.....	.....	.....		1,020	1,020§	1,020
Total ...	9,408	6,476	4,561	6,500	11,061	9,000	9,117	9,117	9,117
Closing balance ...	−2,892	6,998	.....	.....	.....	−2,892	.....	−7,830‖	431
GRAND TOTAL ...	6,516	−522	.....	.....	.....	6,108	.....	1,287	9,548

* Increased with reference to actuals.
† Ditto ditto.
‡ Ditto ditto.
§ Estimated with reference to actuals.
‖ The result is as usual a considerable deficit.

616

ESTIMATE

EXCLUDED

MARINE

Receipts.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886. Last 4 months of 1885 86.	First 8 months of 1886-87.	Total.	Revised estimate, 1886-87.	ESTIMATE OF 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.
Cuttack and Pooree Ports.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	5,578	102	.....	.....	.....	102	.....	—8,898	—14,662
Port dues on vessels	6,886	10,000	3,407	3,986	7,393		12,000	8,000*	6,500
Fines and forfeitures	3	110					.....	.....	
Miscellaneous	689	670					60	60	
Total ...	7,578	10,780	3,407	3,986	7,393	8,000	12,060	8,060	6,500
GRAND TOTAL ...	13,156	10,882	.....	.....	.....	8,102	.....	—838	—8,162

* Reduced with reference to actuals.

Chittagong Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	27,607	27,626	.....	.....	.....	27,626	.....	35,626	46,979
Value of stores returned	39	.....	39	.....	39		.....	.....	.....
Port dues on vessels...	37,197	38,100	18,357	19,858	38,215		40,000	40,000§	40,000
Pilotage receipts	16,114	.....	9,984	.....	9,984		.....	.....	.....
Mooring fees	8,501	8,400	.....	.....	.....		8,500	8,500‖	8,500
Interest on Government securities ...	806	808	.....	785	785		806	808‖	808
Fines and forfeitures	330	260	299	.....	299		330	330‖	330
Miscellaneous receipts	1,991	1,360	7,019	6,603	13,622		2,000	2,000‖	2,000
Sale of drinking-water to the shipping	1,226	2,000					2,500	2,500¶	2,500
Cargo boat registration fees	.....	.....	.....	.....	.....		260	260**	260
Total ...	66,204	50,928	35,698	27,246	62,944	63,000	54,396	54,398	54,398
GRAND TOTAL ...	93,811	78,554	.....	.....	.....	90,626	.....	90,024	1,01,377

§ Estimated by the Commissioner of the Chittagong Division.
‖ Increased estimate with reference to actuals.
¶ Estimated by the Port Officer, Chittagong.
** Estimated under Port Fund *vide Calcutta Gazette*, Part I, Page 1287, dated 19th December 1883.

617

FOR 1887-88.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886. Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.
Cuttack and Pooree Ports.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in office of Account and Control	.....	56					.....	56	56
Refunds	.....	40					40	40	40
Vessels and boats.									
Establishment	2,287	3,216					3,216	3,216	3,216
Dockyard service and supplies	3,044	296					296	296	296
Contingencies	348	.....					.....	.....	.....
Cost of an anchor boat	.....	.....					.....	.....	5,500
Light-house.									
Establishment and contingencies ...	351	352	7,725	14,373	22,098		352	352	352
Port Establishment.									
Port master	2,800	3,000					3,000	3,000	3,000
Clerks and servants	723	780					780	780	780
Contingencies and miscellaneous ...	2,700	400					400	400	400
Postage stamps	36	40					40	40	40
Travelling allowance	119	150					150	150	150
Petty construction and repairs	.....	300					100	100†	100
Hospital establishment and contingencies	238	416					436	436‡	436
Pensions	408	409					409	409	409
Total ...	13,054	9,455	7,725	14,373	22,098	17,000	9,219	9,275	14,775
Closing balance ...	102	1,427				—8,898		—10,113	—22,937
Grand Total ...	13,156	10,882				8,102		—838	—8,162

† Decreased there being no expenditure under this head last year.
‡ The increase is owing to charges of Chinchona Febrifuge being debited to the Port Fund.

Chittagong Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in offices of Account and Control	.....	455	.....	226	226		455	226	226
Refunds	8,998	210	8,998	.....	8,998		210*	210*	210
Police.									
European constables	1,200	1,200	400	800	1,200		1,200	1,200	1,200
Vessels and Boats.									
Establishment	5,067	5,624	1,817	2,341	4,158		6,108	4,361	4,361
Stores	.....	250	.....	.....	.....		250	250	250
Purchase of vessels	.....	.....	.....	.....	.....		.....	.....	.....
Hire of anchor vessels	.....	.....	.....	.....	.....		.....	.....	.....
Repairs	264	400	264	.....	264		1,200	1,200†	1,200
Contingencies	157	2,000	—974	330	—644		3,000	3,000**	3,000
Fees for inspecting steam launches ...	.....	200	.....	.....	.....		200	200	200
Light House.									
Establishment	2,790	2,940	977	1,903	2,880		2,940	2,940	2,940
Stores	1,950	4,000	1,950	.....	1,950		4,000	2,000‡	2,000
Contingencies	77	230	59	386	445		230	230	230
Pilotage.									
Establishment	7,376	.....	2,476	.....	2,476		.....	.....	.....
Percentage on earnings	1,566	.....	—267	.....	—267		.....	.....	.....
Contingencies	.....	.....	—52	.....	—52		.....	.....	.....
Port Establishment.									
Port Master	5,640	5,640	1,880	1,880	3,760		5,640	2,820	2,820
Clerks and servants	1,811	1,812	603	795	1,398		1,812	786	786
Postage stamps	29	30	29	.....	29		50	25	25
Contingencies	186	204	60	526	586		204	109	109
Petty construction and repairs	301	200	301	.....	301		200	200	200
Travelling allowances	1,816	150	1,810	167	1,977		300	300§	300
Port Health Officer	963	1,200	54	.....	54		1,200	1,200	1,200
Pensions	671	789	—444	944	500		789	395	395
Miscellaneous	1,143	.....	1,113	.....	1,113		.....	.....‖	.....
Canal toll establishment	.....	.....	—11	.....	—11		.....	.....	.....
Cost of stores	.....	.....	.....	642	642		.....	.....	.....
Dockyard service and supplies	5,780	5,300	5,780	.....	5,780		5,300	4,274	4,274
Freight on stores from England	.....	.....	.....	103	103		.....	.....	.....
Charges for laying moorings	.....	.....	.....	1,069	1,069		.....	.....	.....
Public works	18,400	9,960	17,885	.....	17,885		3,750	16,600¶	16,600
Value of ordnance stores	.....	.....	.....	961	961		.....	.....	.....
Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	66,185	42,794	44,708	13,073	57,781	55,000	39,038	42,526b	42,526
Closing balance ...	27,626	35,760	.....	.....	.....	35,626	.....	47,498	58,851
Grand Total ...	93,811	78,554	.....	.....	.....	90,626	.....	90,024	1,01,377

* The actuals of 1885-86 include a special payment of Rs. 8,914-14 to Messrs. Mackinon Mackenzie and Company, *vide* Bengal Government No. 73, dated 5th January 1886.
† For steam launch and repairs that will be necessary to iron to H. M. boat and pilot cutter, &c., &c.
** Additional provision for purchase of coal to be kept in stock.
‡ Reduced on actuals.
§ Owing to frequent visits required to be paid to Light-houses.
‖ Fixed in the proportion sanctioned in Bengal Government No. 1203T—M, dated 28th June 1886.
¶ Estimate of the Government of Bengal, Public Works Department, received with letter No. 23, dated 5th January 1887.

	Rs.
Original works	10,500
Repairs	2,850
Establishment	3,050
Tools and plants	200
	16,600

Receipts.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.	
Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,470	1,840	.....	.....	.....	1,840	.....	2,040	2,040
Interest on Government securities ...	5,214	5,226	11	5,202	5,213	5,200	6,456	5,226	5,226
GRAND TOTAL ...	6,684	7,066	.....	.....	.....	7,040	.....	7,266	7,266
Doorga Churn Laha Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,851	1,576	.....	.....	.....	1,576	.....	1,576	1,576
Interest	2,606	2,232	868	2,696	3,564	.....	3,012	2,032	2,032
Contribution from Government	.....	700	.....	.....	.....	.....		1,000*	1,000
Total ...	2,606	2,932	868	2,696	3,5 64	3,000	3,012	3,032	3,032
GRAND TOTAL ...	4,457	4,508	.....	.....	.....	4,576	.....	4,608	4,608

* The full amount of Government contribution has been provided *vide* Bengal Government order No. 279, dated 17th April 1884.

Mozufferpore School, now Jageria Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	15	15	.....	.....	.....	15	.....	15	15
Interest	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rent of Jageria Estate	1,145	1,452	115	1,152	1,267	.....	3,601	969*	969
Total ..	1,145	1,452	115	1,152	1,267	1,200	3,601	969	969
GRAND TOTAL ...	1,160	1,467	.....	.....	.....	1,215	.....	984	984

* Decrease due to smaller realizations, the rents having fallen, it will be a question for the future how the full demand of the school will be met.

Vizianagram Scholarships.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	4,196	3,275	.....	.....	.....	3,275	.....	6,875	6,875
Contribution	72	1,800	13	5,400	5,413	5,400	1,800	.....*	.....
GRAND TOTAL ...	4,268	5,075	.....	.....	.....	8,675	.....	6,875	6,875

* The Maharajah of Vizianagram has remitted his donation up to the end of March 1886 and signified his intention to discontinue the donation from the current year (1886-87.)

*Prosunno Nath Roy Fund.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	531	.....	.....	.....	.....	.....	.....	.....	.....
Interest	4,285	.....	2,142	.....	2,142	.....	.....	.....	.....
Fees and fines	462	.....	123	.....	123	.....	.....	.....	.....
Subscription									
Miscellaneous									
Government grant-in-aid to the Dighapatee school	2,355	.....	373	.....	373	.....	.....	.....	.....
Total ...	7,102	.....	2,638	.....	2,638	.....	.....	.....	.....
GRAND TOTAL	7.633	.....	.....	.....	.....	.....	.....	.....	.....

* Transferred to personal deposits.

619

FOR 1887-88.

LOCAL FUNDS.

FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Account-General.	
Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarship	4,844	4,920	2,000	3,314	5,314	.....	4,920	4,920	4,920
Purchase of securities	.....	.....	.....	.....	.....	.....	.....	.....	....
Percentage for establishment in office of Account and Control	.....	35	.....	.....	.....	.....	.....	35	35
Total ...	4,844	4,955	2,000	3,314	5,314	5,000	4,920	4,955	4,955
Closing balance ...	1,840	2,111	.....	.....	.....	2,040	.....	2,311	2,311
GRAND TOTAL ...	6,684	7,066	.....	.....	.....	7,040	.....	7,266	7,266

Doorga Charan Laha Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships	2,881	3,012	953	1,977	2,930	.....	3,012	3,012	3,012
Percentage of establishment in office of Account and Control	.....	25	.....	.....	.....	.....		25	25
Total ...	2,881	3,037	953	1,977	2,930	3,000	3,012	3,037	3,037
Closing balance ...	1,576	1,471	.....	.....	.....	1,576	.....	1,571	1,571
GRAND TOTAL ...	4,457	4,508	.....	.....	.....	4,576	.....	4,608	4,608

Mozufferpore School, now Jageria Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of masters	533	480	103	540	643	.....	480	480	480
Educational contingencies...	.....	12	.....	412	412	.....	12	12	12
Miscellaneous establishment	.....	180	.....	.....	.....	.....	204	204*	204
Miscellaneous...	612	600	212	.....	212	.....	600	600	600
Total ...	1,145	1,272	315	952	1,267	1,200	1,296	1,296	1,296
Closing balance ...	15	195	.....	.....	.....	15	.....	—312	—312
GRAND TOTAL ...	1,160	1,467	.....	.....	.....	1,215	.....	984	984

* The increase is attributable to the duffry having been allowed Rs. 2 per mensem from this fund as per sanction conveyed in memorandum No. 810, dated 1st June 1886, from the Inspector of Schools, Behar Circle.

Vizianagram Scholarships.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in office of Account and Control	.....	18	.....	.....	.....	.....	.....	18*	18
Scholarships	993	1,800	443	546	989	...	1,800	1,800	1,800
Total ...	993	1,818	443	546	989	1,800	1,800	1,818	1,818
Closing balance ...	3,275	3,257	.....	.....	.....	6,875	.....	5,057	5,057
GRAND TOTAL ...	4,268	5,075	.....	.....	.....	8,675	.....	6,875	6,875

* This should be omitted when the balance shall be exhausted.

*Prosunno Nath Roy Fund.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in office of Account and Control	.....	.....	.....	.....	...	.....	.....	.....	
Teachers, clerks and servants	2,830	.....	1,218	.....	1,218	.....	.....	.....	
Contingencies	1,789	.....	1,485	.....	1,485	.....	.....	.....	
Assistant Surgeons									
Native doctors	2,421	.....	322	.....	322	.....	.....	.....	
Servants									
Compounders and dressers									
Hospital furniture	.....	.....	.....	.....	.....	.....	.....	.....	
Contingencies	215	.....	.....	.....	.....	.....	.....	.....	
Cost of bazar medicines	312	.....	.....	.....	.....	.....	.....	.....	
Diet of patients	66	.....	.....	.....	.....	.....	.....	.....	
Petty construction and repairs	.....	.....	.....	.....	.....	.....	.....	.....	
Secretary's establishment	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	7,633	.....	3,025	.....	3,025	.....	.....	.....	
Closing balance ...	.....	.....	.....	.....	.....	...	.....	.....	
GRAND TOTAL ...	7,633	.....	.....	.....	.....	.....	.....	.....	

* Transferred to personal deposits.

Receipts.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.	
*Mirza Mahomed Hossein's Endowment.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	239	.....	.....	.....	.....	.....	.....	.....	.....
Interest	382	.....	124	.....	124	.....	.....	.....	.....
Rents	223	.....	152	.....	152	.....	.....	.....	.....
Schooling fees and fines	35	.....	9	.....	9	.....	.....	.....	.....
Contributions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	284	.....	3	.....	3	.....	.....	.....	.....
Total ...	924	.....	288	.....	288	.....	.....	.....	.....
Grand Total ...	1,163	.....	.....	.....	.....	.....	.....	.....	.....

* Transferred to personal deposits.

Khoond Mehal School Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	7,943	8,483	.....	.....	.....	8,483	.....	8,483	8,483
Miscellaneous fees and fines (grog shops)	3,758	4,000	2,538	2,370	4,708	4,000	4,500*	4,500	4,500
Miscellaneous	274	.....	247	.....	247	.....	.....	.....	.....
Total ...	4,032	4,000	2,585	2,370	4,955	.....	.....	.....	.....
Grand Total ..	11,975	12,483	.....	.....	.....	12,483	.....	12,983	12,983

* Estimate of the Superintendent of the Tributary Mehals, Cuttack.

*Behary Lall Mookerjee's Endowment.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,526	2,865	.....	.....	.....	2,865	.....	.....	.....
Interest	4,376	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ..	4,376	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total ...	6,902	2,865	.....	.....	.....	2,865	.....	.....	.....

* Transferred to personal deposits.

*Bruce Legacy Fund.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	120	59	.....	.....	.....	59	.....	.....	.....
Sale of investments	.....	.....	.....	5,126	5,126	.....	.....	.....	.....
Interest	24,361	25,568	58	25,158	25,216	.....	.....	.....	.....
Total ...	24,361	25.568	58	30,284	30,342	30,300	.....	.....	.....
Grand Total ...	24,481	25.627	.....	.....	.....	30,359	.....	.....	.....

* Transferred to the governors of the Bruce Institution; *vide* Bengal Government order No. 696 Education, dated 24th December 1886, and the fund closed in the books of this office.

*Prince of Wales' Reception Fund.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	5,905	.....	.....	.....	.....	.....	.....	.....	.....
Interest on Government securities ...	9,980	.....	4,205	.....	4,205	.....	.....	.....	.....
Miscellaneous	740	.....	129	.....	129	.....	.....	.....	.....
Total ...	10,720	.....	4,334	.....	4,334	.....	.....	.....	.....
Grand Total ...	16,625	.....	.....	.....	.....	.....	.....	.....	.....

* Transferred to personal deposits.

FOR 1887-88.

LOCAL FUNDS.

FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886.			Revised estimate 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.	
*Mirza Mahomed Hossein's Endowment Fund.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for establishment in office of Account and Control	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salaries of masters	521	.....	82	.....	82	.....	.....	.....	.....
Contingencies	512	.....	377	.....	377	...	.....	.....	.....
Petty construction and repairs	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repayment of Government loan ...	130	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	1,163	.....	459	.....	459	.....	.....	.....	.....
Closing balance ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
GRAND TOTAL ...	1,163	.....	.....	.....	.....	.....	.....	.....	.....

* Transferred to personal deposits.

*Khond Mehal School Fund.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment...	.....	30	.....	.....	.....	.....	30	30	30
Purchase of books	.....	150	.....	.....	.....	.....	150	150	150
Deputy Inspectors and Sub-Inspectors	816	360	177	377	554	.....	360	360	360
Salaries of teachers, clerks and servants	1,697	2,514	1,697	923	2,620	.....	2,514	2,514	2,514
Rewards to teachers	319	210	287	140	545	.....	240	240	240
Contingencies		24				.....	24	24	24
Travelling allowance	118	300	118	.....	.....	.....	300	300	300
Miscellaneous	.....	40	.....	.....	.....	... ..	40	40	40
Scholarships	542	552	424	154	578	.....	552	552	552
Total ...	3,492	4,180	2,703	1,594	4,297	4,000	4,210	4,210	4,210
Closing balance ...	8,483	8,303	.....	.....	.....	8,483	.....	8,773	8,773
GRAND TOTAL ...	11,975	12,483	.....	.....	.....	12,483	.....	12,983	12,983

* Estimate of the Superintendent of the Tributary Mehals, Cuttack.

*Behary Lall Mookerjee's Endowment.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....	.....	.....						
Salaries of masters and teachers									
Servants									
Assistant Surgeons	4,000	.....	500						
Compounders and dressers				2,865	3,365		.....	.....	.....
Servants									
Diet of patients									
Cost of medicines	.....	.....	.....						
Miscellaneous	37	.....	.....						
Petty construction and repairs	.....	.....	.....						
Total ...	4,037	.....	500	2,865	3,365	2,865	.....	.....	.....
Closing balance ...	2,865	2,865	.....	.....	... ..	.....	.....	.....	.....
GRAND TOTAL ...	6,902	2,865	.....	.....	.....	2,865	.....	.....	.....

* Transferred to personal deposits.

*Bruce Legacy Fund.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase of securities	24,422	25,500	.....	17,176	17,176	.....	.....	.....	.....
Total ...	24,422	25,500	.....	17,176	17,176	30,359	.....	.....	.....
Closing balance ...	59	127	.....	.....	.....	.. ...	.....	.....	.....
GRAND TOTAL ...	24,481	25,627	.....	.....	.....	50,359	.....	.....	.....

* Transferred to the Governors of the Bruce Institution; *vide* Bengal Government order No. 696 Education, dated 24th December 1886, and the fund closed in the books of this office.

*Prince of Wales' Reception Fund.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....	.....	.....	.....	.....	.....	.....	.....	.....
Establishment on account of the Behar Industrial School	177	.....	33	.....	33	.....	.....	.....	.....
Purchase of Government securities ...	.....	.....	.....	.....	.....	... ..	.....	.....	.....
Purchase of materials for workshops ...	16,448	.....	4,306	.....	4,306	.....	.....	.....	.....
Contingencies and miscellaneous ...									
Total ...	16,625	.....	4,339	.....	4,339	.....	.....	.....	.....
Closing balance ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
GRAND TOTAL ...	16,625	.....	.....	.....	.. ...	.....	.....	.....	.....

* Transferred to personal deposits.

622

ESTIMATE

EXCLUDED

MEDICAL AND CHARITABLE

Receipts.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.	
Pilgrims Lodging-house Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	3,651	7,359	.....	.....	.....	7,359	..... *	15,359	15,359
Fees for lodging-houses	22,379	22,400	473	23,894	24,367	.....	19,860	19,860	19,860
Fees for issue of medical officer's certificate	680	702	2	870	872	.....	672	672	672
Fines and forfeitures	948	945	153	2,151	2,304	.....	1,000	1,000	1,000
Miscellaneous	51	335	1	87	88	.....	10	10	10
Total ...	24,058	24,382	629	27,002	27,631	28,900	21,542	21,542	21,542
GRAND TOTAL ...	27,709	31,741	.....	.....	.....	35,359	.....	36,901	36,901

* According to estimates sanctioned by the Government of Bengal in Resolution forwarded under endorsement No. 151, dated the 8th January 1887.

Balasore Pilgrims' Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,552	193	.....	.....	.....	193	.....	—1,107	—1,107
Interest	.....	84	.....	.....	.....	.....	.....	84	84
Contributions	1,135	909	379	530	530	.....	909	909	909
Subscriptions		200		.....	379	.....	200	200	200
Fees and fines	.....	.....	.....	.....	.....	.....	.....	.....	
Total	1,135	1,193	379	530	909	1,200	1,109	1,193	1,193
GRAND TOTAL	2,687	1,386	.....	.....	.....	1,393	.....	86	86

*Prince Golam Mahomed's Trust.**		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	11,835	.....	.....	.....	.....	.....	.....	.....	
Interest	17,408	.....	8,537	.....	8,537	.....	.....	.....	
Miscellaneous	212	.....	30	.....	30	.....	.....	.....	
Total ...	17,620	.....	8,567	.....	8,567	.....	.....	.....	
GRAND TOTAL ...	29,455	.....	.....	.....	.....	.....	.....	.....	

* Transferred to personal deposits.

FOR 1887-88.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.	
*Chinsurah Poor.**	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pensions	1,571	.....	295	2,156	2,451		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,571	.....	295	2,156	2,451	2,156	.....	.....	.....
Closing balance ...	2,156	2,156	.....	.....	.....	.....	.....	.....	.....
Grand Total ...	3,727	2,156	.....	.....	.....	2,156	.....	.....	.....

* Transferred to personal deposits.

Choony Lall Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	*Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....	21	.....	24	24		21	21	21
Compounders and dressers	120	120	40	80	120		120	120	120
Servants	264	264	88	176	264		264	264	264
Bazar medicines	103	106	37	73	110		106	106	106
Cost of Europe medicines		1,044					1,044	1,044	1,044
Petty construction and repairs	2,269	16	870	559	1,429		16	16	16
Contingencies		488					504	504	504
Total ...	2,756	2,059	1,035	912	1,947	2,500	2,075	2,075	2,075
Closing balance ...	1,573	1,514	.....	.....	.....	1,073	.....	998	998
Grand Total ...	4,329	3,573	.....	.....	.....	3,573	.....	3,073	3,073

* Estimated by the Principal of the Medical College.

Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....	40		.....	.....		40	40	40
Superintendent		360					360	360	360
Compounders and dressers		96					96	96	96
Clerks		666					756	756	756
Servants									
Diet of patients	5,890	1,200	1,896	3,910	5,806		1,200	1,200	1,200
Cost of medicines		400					600	600	600
Hospital furniture		240					240	240	240
Other contingencies...		60					60	60	60
Petty construction and repairs		300					300	300	300
Miscellaneous...		2,500					2,210	2,210	2,210
Total ...	5,890	5,862	1,896	3,910	5,806	5,800	5,862	5,862	5,862
Closing balance ...	86	—24	.....	.....	.....	86	.....	—44	—44
Grand Total ...	5,976	5,838	.....	.....	.....	5,886	.....	5,818	5,818

ESTIMATE

EXCLUDED

PUBLIC WORKS

Receipts.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant-General.	
Khond Mehal Road Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	,727	7,217	.....	.....	...	7,217	.....	9,217	9,217
Plough taxes	1,127	2,045	366	1,688	2,054	.....	2,044	2,044	2,044
Government contribution	.....	2,044	.....	4,090	4,090	.....	2,044	2,044	2,044
Miscellaneous	420	.....	.....	.....	...	.....	.....	.....	.....
Total ...	1,547	4,089	366	5,778	6,144	6,000	4,088	4,088	4,088
GRAND TOTAL ...	11,274	11,306	.....	.....	.....	13,217	.....	13,305	13,305

Darjeeling Improvement.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	10,747	11,098	.....	.....	.....	11,098	.....	11,598	13,217
Location rents	2,378	9,233	1,871	436	2,307		10,319	10,319*	10,319
Rents from farming leases...	7,941		5,554	1,699	7,255				
Do. from Government hâts and bazars	2,754	.....	1,577	787	2,364		2,221	2,221	3,944
Profits from hâts and bazars	.....	.....	.....	758	758		200	200	
Fees levied at Kalimpong hât	.....	3,000	.....	.....	.....		500	500	
Dâk bungalow fees and fines	1,145	1,200	63	1,340	1,403		1,145	1,145†	1,250
Miscellaneous	572	300	294	506	800		579	579‡	570
One-anna cess	4,741	5,000	2,814	2,364	5,178		4,741	4,741§	4,741
Lease of ferries	1,208	720	503	190	693		1,034	1,034‖	880
Total ...	20,739	19,453	12,678	8,080	20,758	21,000	20,739	20,759	21,704
GRAND TOTAL ...	31,486	30,551	.....	.....	.....	32,098	.....	32,337	34,951

* Due to the addition of some new estates.
† Based on actuals of the past year.
‡ Settlement of slaughter-house and rights to sell hides in Kalimpong. § Reduction of rents in two moujas. ‖ Settlement of ghâts at increased rate of rent.

Juggernath Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	5,583	5,962	.....	.....	.....	5,962	.....	6,062	6,062
Rent of rest houses	.....	.....	.....	3	3	.....	.....	.....	.....
Rent of lands	2,189	1,950	1,108	1,601	2,709	.....	2,046	2,046*	2,046
Miscellaneous receipts	.....	121	—132	154	22	.....	103	103	103
Total ...	2,189	2,071	976	1,758	2,734	2,100	2,149	2,149	2,149
GRAND TOTAL ...	7,772	8,033	.....	.....	.....	8,062	.....	8,211	8,211

* Estimated with reference to actuals.

625

FOR 1887-88.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886. Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Account-ant-General.	Passed by Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	*Rs.	Rs.	Rs.
Pilgrims Lodging-house Fund.									
Refunds	585	200	200	234	434	.....	200	200	200
Percentage for Treasury establishment	10	147	.....	118	118	.....	151	143	143
Hospitals and dispensaries	1,273	1,280	518	748	1,266	.....	1,330	1,330	1,330
Allowance to Health Officer	1,836	1,860	636	1,208	1,844	.....	1,860	1,860	1,860
Clerks ... ... } Servants ... ... }	1,772	1,638	402	1,004	1,406	.....	1,836	1,836	1,836
Contingencies	1,293	243	1,039	291	1,330	.....	248	248	248
Unforeseen charges	.....	2,147	.....	.....	.....	.....	1,918	1,918	1,918
Printing at private presses	16	290	.....	4	4	.....	295	295	295
Miscellaneous reserve for contingencies	.....	3,750	.....	.....	.....	.....	3,247	3,247	3,247
Conservancy and lighting establishment and contingencies ... — ...	.....	558	.....	.....	.....	.....	350	350	350
Petty construction and repairs	106	.....	.....	289	289	.....	.....	.....	.....
Public Works.									
Original works	.....	4,321	.....	201	201	.....	4,300	4,300	4,300
Repairs	.....	418	.....	.....	...	.....	2,488	2,488	2,488
Contribution to municipalities	13,459	4,366	2,310	6,851	9,161	.....	6,132	6,132	6,132
Miscellaneous public improvements ...	.....	6,360	.....	.....	.....	.....	2,484	2,484	2,484
Tools and plant	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	20,350	27,578	5,105	10,948	16,053	20,000	26,839	26,831	26,831
Closing balance ...	7,359	4,163	.....	.....	.....	15,359	.....	10,070	10,070
Grand Total ...	27,709	31,741	.....	.....	.....	35,359	.....	36,901	36,901

*According to estimates sanctioned by the Government of Bengal in Resolution forwarded under endorsement No. 151, dated the 8th January 1887.

Balasore Pilgrims' Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....	8	.....	.....	.....	.....	7	7	7
Servants ... ... } Compounders and dressers ... ... }	240	144 / 96	80	161	240	.....	144 / 96	144 / 96	144 / 96
Diet of patients	326	200	113	154	267	.....	200	200	200
Bazar medicines	20	150	8	12	20	.....	150	150	150
Miscellaneous and contingencies ...	1,859	102	20	51	71	.....	102	102	102
Petty construction and repairs	32	120	.....	141	141	.....	120	120	120
Travelling allowance	17	.....	.....	.....	.....	.....	.....	.....	.....
Total	2,494	820	221	518	739	2,500	819	819	819
Closing balance	193	566	.....	.....	.....	—1,107	.....	—733	—733
Grand Total	2,687	1,386	.....	.....	.....	1,393	.....	86	86

*Prince Golam Mahomed's Trust.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assistant Surgeon	998	.....	298	.....	298	.....	.....	.....	.....
Compounders and dressers ... ... } Clerks and servants ... ... }	879	.....	160	.....	160	.....	.....	.....	.....
Diet of patients	503	.....	154	.....	154	.....	.....	.....	.....
Cost of medicines	200	.....	133	.....	133	.....	.....	.....	.....
Hospital charges	.....	.....	.....	.....	.....	.....	.....	.....	.....
Contingencies and miscellaneous ...	438	.....	13	.....	13	.....	.....	.....	.....
Charitable donations	10,587	.....	3,380	.....	3,380	.....	.....	.....	.....
Petty construction and repairs	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	15,850	.....	15,850	.....	15,850	.....	.....	.....	.....
Total ...	29,455	.....	19,988	.....	19,988	.....	.....	.....	.....
Closing balance ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total ...	29,455	.....	.....	.....	.....	.....	.....	.....	.....

* Transferred to personal deposits.

626

ESTIMATE

EXCLUDED

MEDICAL AND CHARITABLE

Receipts.

HEADS AND ITEMS.	Actuals, 1885-86.	Budget estimate, 1886-87.	ACTUAL OF 12 MONTHS. ENDING 30TH NOVEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.		Passed by Government.
			Last 4 months of 1885 86.	First 8 months 1886-87.	Total		Proposed by local officers.	Revised by Accountant-General.	
*Chinsurah Poor.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,826	2,156	.....	.....	.....	2,156	.....	.....	.....
Interest	1,560	.....	780	.....	780	.....	.....	.....	.....
Miscellaneous	341	.....	44	.....	44	.....	.....	.....	.....
Total ...	1,901	.....	824	.....	824	.....	.....	.....	.....
GRAND TOTAL ...	3,727	2,156	.....	.....	.....	2,156	.....	.....	.....

* Transferred to personal deposits.

Choony Lall Seal's Dispensary.									
Opening balance	2,329	1,573	.....	.....	.....	1,573	.....	1,073	1,073
Interest	2,000	2,000	.....	2,000	2,000	2,000	2,000	2,000	2,000
Total ...	2,000	2,000	.....	2,000	2,000	2,000	2,000	2,000	2,000
GRAND TOTAL ...	4,329	3,573	.....	.....	.....	3,573	2,000	3,073	3,073

Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	223	86	.....	.....	.....	86	.....	86	86
Interest on Government securities ...	63	62	20	43	63		40	42*	42
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Unnochutter allowance	5,690	5,690	1,897	3,793	5,690		.....	5,690	5,690
Subscriptions							5,690	.....	.....
Total ...	5,753	5,752	1,917	3,836	5,753	5,800	5,730	5,732	5,732
GRAND TOTAL ...	5,976	5,838	.....	.....	.....	5,886	.....	5,818	5,818

* A four per cent. Promissory note of Rs. 500 has been sold.

627

FOR 1887-88.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886. Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Khond Mehal Road Funds.									
Miscellaneous establishment.									
Percentage for Treasury establishment	.....	30	.....	.....	.....		40	30	30
Public works	2,232	3,260	1,561	.....	1,561		4,350	4,350	4,350
Tools and plant	.....	100	.....	.....	.....		100	100	100
Overseers and servants	913	794	434	258	692		1,644	1,644	1,644
Miscellaneous	912	20	215	70	285		20	20	20
Total ..	4,057	4,144	2,210	328	2,538	4,000	6,154	6,144	6,144
Closing balance ...	7,217	7,162	.....	.....	.....	9,217	.....	7,161	7,161
Grand Total ...	11,274	11,306	.....	.....	.....	13,217	.....	13,305	13,305

*Estimated by the Superintendent of the Tributary Mehals, Cuttack.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Darjeeling Improvement.									
Refunds	.....	.....	.....	.....	.....		.....	.....	546
Percentage for Treasury establishment	107	170	.....	111	111		170	167	170
Proportion of pay of head gardener of the Botanical Garden	873	240	73	160	233		240	240	240
Clerks and servants	.....	408	.....	637	637		408	408	408
Contingencies	.....	100	.....	.....	.....		100	100	100
Travelling allowance of officers	.....	200	.....	.....	.....		200	200‡	200
Ferry toll establishment and contingencies	384	584	129	256	385		584	584	584
Staging-bungalow establishment and contingencies	1,632	1,850	402	782	1,184		1,850	1,850	2,800
Hât establishment and contingencies ...	676	830	242	520	762		830	830	1,962
Miscellaneous	2,748	.....	.....	3,907	3,907		.....	.....	.....
Improvement of hâts and serais... ...		500	.....	.....	.....		500	500	1,311
Ditto of Observatory Hill ...		200	.....	.....	.....		200	200	200
Cost of rearing trees and plants ...	4,650	1,000	.....	272	272		1,000	1,000	1,700
Improvement at Kalimpong		1,000	3,435	.....	3,435		1,000	1,000	1,000
Cost towards repayment of Darjeeling water-supply loan		1,050	.....	.....	.....		1,050	1,050	1,050
Grants to municipality	1,500	.....	1,000	.....	1,000		.....	.....	.....
Subsidy to primary education in the Terai	.....	2,000	.....	.....	.....		2,000	2,000	2,000
Establishment cost of dispensary at Silligori	145	1,022	350	494	844		1,022	1,022	1,025
Establishment of dispensary at Nuxarbaree	1,172								
Petty construction and repairs	5,693	2,950	87	2,522	2,609		2,950	2,950	3,500
Public works	808*	7,200	—1,139	.....	—1,139		7,200	7,200†	7,200
Remuneration to chowdhuries	.....	50	.....	.....	.....		50	50	121
Grant to Terai Road Cess Branch Committee	.....	2,500	.....	.....	.....		2,500	2,500	2,500
Reserve	.....	.....	.....	.....	.....		7,630	.....	.....
Total ...	20,388	23,854	4,579	9,661	14,240	20,500	73 854	23,851	30,017
Closing balance ...	11,098	6,697	.....	.....	.....	11,598	.....	8,486	4,934
Grand Total ...	31,486	30,551	.....	.....	.....	32,098	.....	32,337	34,951

	Rs.		Rs.
* Original Works	338	† Original Works	4,500
Repairs	48	Repairs	2,000
Establishment	.....	Establishment	600
Tools and plant	422	Tools and plant	100
	808		7,200

‡ Provision under Rule 6, page 42 of the new Travelling Allowance Code.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Juggarnath Road Fund.									
Overseers and clerks	382	90	92	269	361		90	90	90
Sweepers		522					558	558*	558
Conservancy and lighting establishment	310	.....	33	217	300		.....	.....	.....
Printing at private presses	54	290	54	105	54		.....	.....	.....
Contingencies	1,064		1,041		1,146		290	290	290
Temporary establishment	.....	120	.....	.....	.....		120	120	120
Public Works	.....	.....	.....	.....	.....		.....	.....	.....
Construction of sheds	.....	1,500	.....	.....	.....		1,500	1,500	1,500
Total ...	1,810	2,522	1,270	591	1,861	2,000	2,558	2,558	2,558
Closing balance ...	5,962	5,511	.....	.....	.....	6,062	.....	5,653	5,653
Grand Total ...	7,772	8,033	.....	.....	.....	8,062	.....	8,211	8,211

* One more sweeper has been sanctioned for Balasore in Commissioner's No. 342LF, dated 10th August 1886.

628

ESTIMATE
EXCLUDED
MISCELLANEOUS

Receipts.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.		Passed by Government.
			Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by local officers.	Revised by Accountant. General	
Wahabee.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance	2,465	44,611	.....	.....	.....	44,611	.....	44,611	
Collection from Wahabee estates ...	16	.....	.....	.....	.....	.....	.....	.....	
Interest on Government securities ... / Sale proceeds of Government securities	72,012	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous	330	.....	.....	.....	.....	.....	.....	.....	
Contribution	.....	.....	.....	.....	...	.....	.....	.....	
Total ...	72,388	.....	.....	.....	.....	.....	.....	.....	
Grand Total ...	74,853	44,611	.....	.....	.....	44,611	.....	44,611	

Zoological Garden.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,412	6,933	.....	.....	.....	6,933	.....	9,933	9,933
Interest on Government securities ...	391	.....	195	.....	195		288	192*	192
Rents	2,561	2,200	702	1,605	2,307		2,200	2,200	2,200
Government contribution	20,000	20,000	6,667	13,333	20,000		20,000	20,000	20,000
Subscriptions and donations	3,160	1,000	2,216	5,200	7,416		1,500	1,500	1,500
Entrance receipts	11,330	7,000	6,931	3,974	10,905		7,000	7,000	7,000
Sale of securities	4,884	4,800	4,884	.....	4,884		.....	.....	.....
Miscellaneous	2,601	2,950	894	1,893	2,787		5,550	5,550†	5,550
Total ...	44,927	37,950	22,489	26,005	48,494	40,000	36,538	36,442	36,442
Grand Total ...	46,339	44,883	.....	.....	.....	46,933	.....	46,375	46,375

* The investment of the fund now remaining is Rs. 4,800 only.
† Including boats and fisheries.

Burial Board under Act V (B.C.) of 1881.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,134	229	.....	.....	.....	229	.....	729	729
Fees for masonry graves ... ... / Miscellaneous ... ... / Contribution from Government ...	6,747	2,760 / 240 / 6,500	1,850	8,524	10,374		2,960 / 252 / 10,514	2,960* / 252* / 10,514*	2,960 / 252 / 7,814
Receipts from sale of pucca graves ...	.....	.....	.....	.....	.....		4,000	4,000*	4,000
Total ...	6,747	9,500	1,850	8,524	10,374	9,500	17,726	17,726	15,026
Grand Total ...	8,881	9,729	.....	.....	.....	9,729	.....	18,455	15,755

* Estimate of the Chairman of the Burial Board; the amount of Government grant solicited is not yet sanctioned, but the Board expect that the full amount of grant asked for will be sanctioned.

Moshin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	16,163	45,041	.....	.....	.....	45,041	.....	54,041	54,041
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Receipts from Syedpore estates	60,000	60,000	20,000	40,000	60,000		60,000	60,000	60,000
Interest on fixed investments	42,424	47,470	1,122	41,301	42,423		47,350	47,470	47,470
Ditto on variable investments ...	4,927		.....	4,799	4,799				
Madrissa fees	3,367	3,729	2,361	897	3,258		3,769	3,769	3,769
Miscellaneous receipts	20,555	635	.....	437	437		405	405*	405
Grants from Government	.....	.....	.....	.....	.....		.....	.....	.....
Total	1,11,273 / 20,000	1,11,834	23,483	87,434	1,10,917	1,11,000	1,11,524	1,11,644	1,11,644
Grand Total ...	1,47,436	1,56,875	.....	.....	.....	1,56,041	.....	1,65,685	1,65,685

* The decrease is owing to the ferry ghat having been leased at a lower rate.

629

FOR 1887-88.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1885-86.	Budget estimate, 1886-87.	Actuals of 12 months ending 30th November 1886. Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.	Revised estimate, 1886-87.	Estimate of 1887-88. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.
Wahabee.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	370	.....	.....	.....	.....		.....	.....	
Government Revenue of the Wahabee estate	.....	.....	.....	.....	.....		.....	.....	
Purchase of Government securities ...	.....	.....	.....	.....	.....		.....	.....	
Public works	.....	.....	.....	.....	.....		.....	.....*	
Refund of the advance made from Provincial funds	...	.....	.....	.....	.....		.....	.....	
Petty construction and repairs	29,872	.....	.....	.....	.....		.....	.....	
Donation and constribution to the Anglo vernacular school	.....	.....	.....	.....	.....	.....	.....	.....	20,000
Total ...	30,242	.....	.....	.....	.....	.....	.....	.....	20,000
Closing balance ...	44,611	44,611	.....	.....	.....	44,611	.....	44,611	24,611
Grand Total ...	74,853	44,611	.....	.....	.....	44,611	.....	44,611	44,611

* No charges for Public Works are expected to be incurred from the Wahabee Fund for 1887-88, *vide* Bengal, Public Works Department No. 23A, dated 5th January 1887.

Zoological Garden.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage of Treasury establishment	.....	230	.....	.....	.....		.....	200	200
European and native establishment ...	8,494	10,000	2,823	11,407	14,230		11,000	11,000‡	11,000
Feed of animals	8,762	12,000	3,174	2,789	5,963		10,000	10,000‡	10,000
Purchase of animals	4,646	4,000	4,210	.....	4,210		3,000	3,000‡	3,000
Dairy farm ... ... } Contingencies and miscellaneous ... }	3,977	3,450	1,336	2,209	3,545		3,038	3,038‡	3,038
Petty construction and repairs	3,915	4,400	2,140	1,720	3,860		500	500‡	500
Public Works.									
Public Works—Original works ... ... } Repairs ... }	5,070 / 3,490 / 762	10,500	5,116 / 145*	4,323	9,584		10,000	7,000‡ / 3,000‡	7,000 / 3,000
Tools and plant	290	300	132	811†	943		500	500‡	500
Total ...	39,406	44,880	19,076	23,259	42,335	37,000	38,038	38,238	38,238
Closing balance ...	6,933	3	.....	.....	.....	9,933	.....	8,137	8,137
Grand Total ...	46,339	44,883	.....	.....	.....	46,933	.....	46,375	46,375

* Original works.
† Tools.
‡ Estimated by the Honorary Secretary of the Gardens.

Burial Board under Act V (B.C.) of 1881.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment		57	.....	.....	.....		.....	98	98
Establishment and contingencies ...		7,008					6,508	6,460*	6,508
Public Works.									
Repairs to Park Street gate-house ...	8,652	500	2,013	6,214	8,227		500	500†	8,518
Repairs to Circular Road gate		.....					.....	.....	
Repairs to walks and graves		2,000					6,700	6,700†	
New drains and gravelling		.....					4,018	4,018†	
Filling tank		.....					.....	.....	.....
Total ...	8,652	9,565	2,013	6,214	8,227	9,000	17,726	17,776	15,124
Closing balance ...	229	164	.....	.....	.....	729	.....	679	631
Grand Total ...	8,881	9,729	.....	.....	.....	9,729	.....	18,455	15,755

* Reduction of contingencies on account of index of monuments not required in 1887-88.
† As estimated by the Chairman of the Burial Board Fund.

Moshin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishment	.....	510	.....	.....	.....		510	519	519
Moulvies in schools	6,565	4,370	1,570	3,825	5,395		4,350	4,350*	4,356
Madrissa	28,857	29,049	11,210	17,930	29,140		30,233	30,233†	30,233
Scholarships	16,929	19,262	12,525	5,509	18,034		19,382	19,382‡	21,782
Charitable dispensary	8,546	8,074	2,257	5,663	8,020		8,086	8,086§	8,086
Pension	188	188	60	130	190		188	188	188
Establishment of local agents	714	799	236	1,004	1,240		783	783‖	783
Purchase of land and house for hospital	.....	.....	.....	.....	.....		.....	.....	.....
Allowance to medical officers for attending madrissa	110	600	40	148	188		.....	120¶	120
Religious endowments (three-ninths, share)	20,000	20,103	6,667	13,333	20,000		20,103	20,103	20,103
Emambara establishment	9,453	9,453	3,150	6,302	9,452		9,453	9,453	9,453
Matwali's share (one-ninth)	10,883	6,701	2,222	4,445	6,667		6,701	6,701	6,701
Miscellaneous	.....	70	.....	.....	.....		70	70	70
Petty construction and repairs	.....	350	.....	.....	.....		521	521**	521
Grant to Sylhet Madrissa	.....	800	.....	.....	.....		800	800	800
Grant to Jessore Mahomedan Hostel ...	.....	.....	.....	.....	.....		.....	.....	.....
Public Works repairs	150	.....	.....	.....	.....		.....	.....	.....
House rent	.....	.....	.....	.....	.....		720	720††	720
Total ...	1,02,395	1,00,329	40,637	58,289	98,926	1,02,600	1,01,900	1,02,029	1,04,429
Closing balance ...	45,041	56,546	.....	.....	.....	54,041	.....	63,656	61,256
Grand Total ...	1,47,436	1,56,875	.....	.....	.....	1,56,041	.....	1,65,685	1,65,685

* Decrease in Krishnagar Colligiate school.
† Increase due to grade increments and for the allowance of a clerk sanctioned in Director of Public Instruction No. 1105 dated 18th December 1886, in Rajshahye Madrissa.
‡ Estimated by the Director of Public Instruction.
§ Increase in the pay of the chaprassi, *vide* Bengal Government order No. 645, dated 21st November 1885.
‖ Printing charges excluded not being required this year.
¶ Estimated with reference to the actual payments now being made.
** Repairs of female wards and construction of servants' quarters.
†† Required on account of the postponement of the proposal for the purchase of the hospital building. The Commissioner of the division has been requested to obtain the formal sanction of the authority.

630

ESTIMATE

EXCLUDED

CANTONMENT WORKS

Receipts.

HEADS AND ITEMS.	Actuals, 1885-86.	BUDGET ESTIMATE, 1886-87.		ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1886.			Revised estimate, 1886-87.	ESTIMATE OF 1887-88.				Passed by Government.	
								Proposed by--		Revised by Accountant-General.			
		Quarter-master-General's passed estimate.	Cuttack Canton-ment.	Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Quarter-master-General's passed estimate.	Cuttack Canton-ment.	Quarter-master-General's passed estimate.	Cuttack Canton-ment.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Cantonment Funds.													
Opening balance	22,993	21,942					21,942	....		20,942	*	20,942	
I.—Chowkidari tax		14,550	2,500					15,250	2,600	15,250	2,600	15,250	2,600
III.—Cattle pounds		1,745	300					1,750	400	1,750	400	1,750	400
IV.—Fines and penalties		1,920	50					2,430	50	2,430	50	2,430	50
V.—Sale of grass, fruits, trees and wood, &c.		8,235	475					7,740	600	7,740	600	7,740	600
VI.—Sale proceeds of manure litter, &c.		.....	5					.....	.....	.....	.....	.....	.....
VII.—Sale proceeds from cultivation of cantonment lands....		2,910	.....					2,860	.....	2,860	.....	2,860	.....
VIII.—Latrine and urinal fees ...		2,186	400					2,434	.....	2,434	.....	2,434	.....
IX.—Licenses for slaughter-houses, markets, &c.		6,220	500					8,400	400	8,400	400	8,400	400
X.—Grants-in-aid from local funds	45,536	.....	.....	17,072	30,191	47,263		.....	.....	.....	.....	.....	.....
XI.—Hackney carriage licenses ...		1,645	500					1,645	250	1,645	250	1,645	250
XII.—Subscription for watering roads		260	.....					260	275	260	275	260	275
XIII.—Miscellaneous		378	225					370	180	370	180	370	180
Grants-in-aid from Military Department, viz.—													
For conservancy		2,436	.....					2,436	.....	2,436	.....	2,436	.....
„ lock hospitals		528	.....					612	.....	612	.....	612	.....
Grant from Bengal Government—Sudder bazar...		468	.....					468	.....	468	.....	468	.....
		43,481	4,955					46,655	4,755	46,655	4,755	46,655	4,755
Total ...	45,536	48,436		17,072	30,191	47,263	46,600	51,410		51,410		51,410	
GRAND TOTAL ...	68,529	70,378		.....	.....	.....	67,942			72,352		72,352	

* Local estimates as passed by the Quartermaster-General of the Army in India, except Cuttack, which has been received direct from the Officer Commanding that Station and belongs to the Madras command.

W. Le B.—Reg. No. 8139C—124—7-11-87.

631

FOR 1887-88

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1885-86.	Budget Estimate, 1886-87.		Actuals of 12 months ending 30th November 1886.			Revised estimate, 1886-87.	Estimate of 1887-88.				Passed by Government.	
		Quartermaster-General's passed estimate.	Cuttack Cantonment.	Last 4 months of 1885-86.	First 8 months of 1886-87.	Total.		Proposed by—		Revised by Accountant-General.			
								Quartermaster-General's passed estimate.	Cuttack Cantonment.	Quartermaster-General's passed estimate.	Cuttack Cantonment.		
Cantonment Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds		.....	50					.....	20	.....	20	.....	20
Establishment		5,100	660					5,160	660	5,160	660	5,160	
Stationery		405	200					405	200	405	200	405	
Contingencies		216	50					221	50	221	50	221	
2. Police—													
Establishment		.....	.....					.....	.....	.....	.....	8,000	
Contingencies		.....	.....					.....	.....	.....	.....		
3. Conservancy—													
Establishment		12,984	1,243					13,092	1,209	13,092	1,209	13,092	1,209
Contingencies		2,910	838					3,080	636	3,080	636	3,080	636
4. Lock-hospital—													
Establishment		4,572	.....					4,500	.....	4,500	.....	4,500	.....
Contingencies		2,132	.....					2,131	.....	2,131	.....	2,131	.....
5. Vaccination and dispensaries—													
Establishment		912	120					576	120	576	120	576	120
Contingencies		336	50					336	30	336	30	336	30
6. Public gardens and tree-tending—													
Establishment	46,588	408	114	15,584	31,076	46,660		408	114	408		408	114
Contingencies		180	60					180	60	180		180	60
Cemeteries		.....	.....					.....	.....	.....	.....	.....	.....
Road-watering		4,030	308					2,100	310	2,100	310	2,100	310
9. Public Works—													
Construction of buildings, roads, latrines, &c.		2,080	.....					120	.....	120	.....	120	.....
Maintenance and repairs of ditto		4,010	300					6,075	300	6,075	300	6,075	300
10. Miscellaneous—													
Establishment		792	210					510	210	408	210	408	210
Contingencies, including the lump sum provided under paragraph 28, Chapter II, Cantonment Regulations ...		3,061	970					3,284	1,020	3,029	1,020	3,029	1,020
Percentage to Treasury establishments		441	52					.....	60	418	35	418	35
Transfer from Barrackpore to Peshawar Cantonment ...		.....	.....					.....	.....	.....	.....	.....	.....
		44,569	5,225					42,178	4,999	42,239	4,974	50,239	4,974
Total expenditure ...	46,588	49,794		15,584	31,076	46,660	47,000			47,213		55,213	
Closing balance ...	21,942	20,584					20,942			25,139		17,139	
Grand Total ...	68,529	70,378					67,942			72,352		72,352	

* Local estimates as passed by the Quartermaster-General of the Army in India, except Cuttack, which has been received direct from the Officer Commanding that station, and belongs to the Madras command.

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 3RD NOVEMBER 1887.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 2146C, dated the 19th February 1887, submitting the estimates of receipts and expenditure of the Excluded Local Funds for the year 1887-88.

Read also—

Letter from the Commissioner of Rajshahye, No. 93Mot., dated the 25th May 1887, submitting revised estimates of receipts and expenditure of the Darjeeling Improvement Fund for 1887-88.

Letter No. 278Mot., dated the 20th August 1887, submitting supplementary estimates of the above.

The Excluded Local Funds are taken in order under the following heads:—

(1) Police Funds.	(4) Medical and Charitable Funds.
(2) Marine do.	(5) Public Works Funds.
(3) Education do.	(6) Miscellaneous do.

(7) Cantonment Funds.

2. *Police Funds.*—The only fund included under this head is the *Railway Police Clothing Fund.* Its receipts and expenditure are estimated at Rs. 2,400 and Rs 2,422 respectively, the same as the sanctioned estimates for 1886-87. The figures will stand.

3. The *Marine Funds* consist of the *Hospital Port Dues Fund, Balasore Port Fund, Cuttack and Pooree Ports Fund,* and *Chittagong Port Fund.*

The receipts of the *Hospital Port Dues* have been estimated at Rs. 58,000 for 1887-88 against Rs. 75,000 for 1886-87, and Rs. 79,263, the actuals of 1885-86. The decrease is due to the reduction of the rate of port dues from one anna to nine pies a ton, sanctioned in Government notification dated the 9th September 1886. The expenditure has been estimated at Rs. 63,880, against Rs. 64,580 for 1886-87, and Rs. 60,306, the actuals of 1885-86. The fund is expected to close the current year with a credit balance of Rs. 76,393. The Accountant-General's figures are accepted.

The receipts of the *Balasore Port Fund* are estimated at Rs. 4,179 against Rs. 2,370 for the last year. The actuals in 1886-87 aggregated Rs. 2,799. As, however, the Port Dues leviable at the Balasore Ports have, in Government notification dated 2nd February 1887, been raised from 6 annas per 100 maunds to 3 annas per ton, or nearly doubled, in the case of Balasore and Chandbally and to 2 annas per ton in the case of other ports, the Accountant-General's figures will stand. The estimate of expenditure for the current year amounts to Rs. 9,117 against Rs. 6,476 for 1886-87. The increase, Rs. 2,741, is under the three heads "Cost of stores," "Dockyard service and supplies" and "Vessels and boats repairs," the expenditure under which is estimated at Rs. 3,240 as against Rs. 600 in last year's budget. The actuals of 1884-85 and 1885-86 were Rs. 3,367 and Rs. 3,196, respectively. Although, however, the estimate for 1886-87 amounted to only Rs. 600 the actual expenditure was no less than Rs. 6,690, and chiefly owing to this the deficit at the close of the last year has risen from Rs. 6,998 to Rs. 14,631. The deficit at the close of the current year will thus amount to Rs. 19,569. The Accountant-General's estimate will stand and a grant of Rs. 20,000 will be made from the Provincial Funds to cover the deficit. The Commissioner of the Division will, however, be asked to submit a report explaining the cause of the very large expenditure incurred last year.

The *Cuttack and Pooree Ports Fund* has opened the current year with a deficit balance of Rs. 14,662, instead of a credit balance of Rs. 4,903 with which it was anticipated the year 1886-87 would close. This is partly due to refunds of Port dues, but chiefly to increased expenditure under the heads referred to in the case of the *Balasore Port Fund.* The Commissioner will be asked to explain this expenditure also. The receipts in 1886-87 aggregated Rs. 6,517 only against the original estimate of Rs. 10,780, while the total expenditure amounted to Rs. 21,281 against Rs. 9,455, the grant provided for the last year. The refunds of Port dues amounted to Rs. 3,030, and the cost of dockyard service and supplies to Rs. 8,841 against Rs. 296 provided for in the estimate. The receipts for 1887-88 have been estimated at Rs. 8,060, but as those of 1886-87 amounted to only Rs. 6,517, the estimate will be reduced to Rs. 6,500. The Accountant-General's estimate of expenditure amounts to Rs. 9,275. A new anchor boat for the False Point Port has, however, been sanctioned at an estimated cost of Rs. 5,500, and the estimate will be raised by this amount. In other respects the Accountant-General's figures will stand.

The receipts of the *Chittagong Port Fund* for 1887-88 have been estimated at Rs. 54,398 against Rs. 50,928, the estimate of the preceding year. The expenditure has been estimated at Rs. 42,526, against Rs. 42,794, the sanctioned grant for 1886-87. The fund will probably close with a credit balance of Rs. 58,851. When the budget for 1886-87 was passed, it was anticipated that the receipts in 1885-86 would amount to Rs. 50,000 and the expenditure to Rs. 96,000, and that the fund would close the year with a deficit of Rs. 18,393. The Accountant-General was authorized to meet the deficit, should it continue by the end of the year 1886-87, by the sale of Government securities for Rs. 20,200, which the fund possessed. The actual receipts in 1885-86, however, aggregated Rs. 66,204 and the expenditure Rs. 66,155, the charges on account of Public Works having amounted to Rs. 18,400 only against the budget provision of Rs. 50,961. The fund actually closed the year with a credit balance of Rs. 27,626. The receipts in 1886-87 amounted to Rs. 51,363 and the expenditure to Rs. 32,010 so that the fund has closed the last year with a credit balance of Rs. 46,979. There has, therefore, been no occasion to dispose of the securities. The Accountant-General's estimates are accepted.

4. *Education Funds.*—The following statement shows the total receipts and expenditure of the funds included under *Education Funds* as estimated by the Accountant-General for the year 1887-88, compared with the revised estimates for the previous year. The estimates are accepted by the Lieutenant-Governor:—

Funds.	1886-87.		1887-88.		
	Receipts, including opening balance.	Expenditure.	Receipts, including opening balance.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Hindu College	7,040	5,000	7,266	4,955	2,311
Durga Churn Laha's Scholarship	4,576	3,000	4,608	3,037	1,571
Jagiarah Estate	1,215	1,200	984	1,296	—312
Vizianagram Scholarship	8,675	1,800	6,875	1,818	5,057
Khond Mehal School	12,483	4,210	12,983	4,210	8,773
Bruce Legacy	Transferred to the Governors of the Bruce Institution under Government order (Education) No. 696, dated the 24th December 1886.				

The *Durga Churn Laha Scholarship Fund* owns securities to the extent of Rs. 50,000, which, when they were invested in municipal debentures at 6 per cent., yielded an annual income of Rs. 3,000. Their conversion into 4 per cent. Government promissory notes has reduced the income of the Fund by Rs. 1,000, which is made good by a contribution from Provincial Funds. The Mararaja of Vizianagram has discontinued the donation for the *Vizianagram Scholarship,* and the fund will cease to exist when the balance has been expended.

5. The *Medical and Charitable Funds* consist of the *Pilgrim Lodging-house Fund,* the *Balasore Pilgrim Hospital Fund,* the *Choonee Lall Seal's Dis-*

pensary Fund and the *Unnochutter Fund.* The receipts and expenditure of the *Pilgrim Lodging-house Fund* for the current year are estimated at Rs. 21,542 and Rs. 26,831, against Rs. 24,382 and Rs. 27,578, the sanctioned estimates for 1886-87. The Accountant-General's figures are accepted. The *Balasore Pilgrim Hospital Fund* would, it was estimated, the year with a deficit of Rs. 1,107. The receipts and expenditure of the year are estimated at Rs. 1,193 and Rs. 819 respectively, which will reduce the deficit to Rs. 733 at the close of the current year. The Accountant-General's figures are accepted. The receipts and expenditure of the *Choonee Lall Seal's Dispensary Fund* are estimated at Rs. 2,000 and Rs. 2,075 respectively, and will stand. The Accountant-General's estimates of receipts and expenditure of the *Unnochutter Fund* for the current year, amounting to Rs. 5,732 and Rs. 5,862 respectively, are accepted. The fund, it is expected, will close the year with a deficit of Rs. 44.

6. The *Public Works Funds* consist of the *Khond Mehal Road Fund*, the *Darjeeling Improvement Fund*, the *Juggarnath Road Fund*, and the *Wahabee Fund.*

The income of the *Khond Mehal Road Fund* has been estimated at Rs. 4,088, against Rs. 4,089, the estimate of the last year, and the expenditure at Rs. 6,144, against Rs. 4,144, the grant sanctioned for 1886-87. The increase of Rs. 2,000 in expenditure is under the head of Public Works. No explanation of this increase has been furnished, but as the fund has a large balance at its credit, the estimates are passed. It will close the year with a credit balance of Rs. 7,161.

Since the receipt of the Accountant-General's estimate the Commissioner of Rajshahye has submitted revised estimate of receipts and expenditure of the *Darjeeling Improvement Fund* for the current year. The following statement compares the figures given in the two estimates:—

		Opening balance.	Receipts.	Expenditure.	Closing balance.
		Rs.	Rs.	Rs.	Rs.
Accountant-General's estimate	...	11,598	20,739	23,851	8,486
Commissioner's ditto	...	13,247	21,704	30,017	4,934

The estimate of the Commissioner includes a provision of Rs. 1,094 for receipts, and of a like amount for expenditure, on account of the Siligoree Bazar, which has been transferred to this fund from the control of the Railway Department. It provides for a closing balance of Rs. 4,934 instead of Rs. 7,630 originally estimated. The Commissioner's revised estimates are based on later information and will stand.

The receipts and expenditure of the *Juggarnath Road Fund* are estimated at Rs. 2,149 and Rs. 2,558 respectively, against the sanctioned estimates of Rs. 2,071 and Rs. 2,522 of the past year. The Accountant-General's figures are accepted. The *Wahabee Fund* has practically ceased to exist. The fund had a credit balance of Rs. 44,611, out of which a donation of Rs. 15,000 has been made to the Anglo-Arabic School at Patna. The sum will be invested in Government securities, the interest being paid for the benefit of the school so long as it is properly conducted, and the principal will be made over to the managers as soon as the institution shall have given sufficient proof of permanent stability. A further contribution of Rs 5,000 has also been promised towards the cost of acquiring a new site for the school. The balance of the fund will be reduced by Rs. 20,000.

7. The *Miscellaneous Funds* comprise the *Zoological Garden Fund*, the *Burial Board Fund*, and the *Mohsin Endowment Fund.*

The receipts and expenditure of the *Zoological Garden Fund* are estimated at Rs. 36,442 and Rs. 38,238 respectively, against Rs. 37,950 and Rs. 44,880, the sanctioned estimates of the last year. The fund is expected to close with a credit balance of Rs. 8,137. The estimates will stand.

The receipts of the *Burial Board Fund* have been estimated at Rs. 17,726 and the expenditure at a like amount. The estimate provides for a Government contribution of Rs. 10,514 and for an expenditure of Rs. 11,218 on public works. The assignment made by the Government of India for contribution to this fund is limited to Rs. 8,000, and this amount cannot be exceeded. The provision of Rs. 2,700 for widening the road to the mortuary gate, Circular Road Cemetery, has accordingly been struck out, and by this amount the estimate of Government contribution will be reduced. The estimate of

the Accountant-General in other respects is accepted, except that the provision of Rs. 6,460 on account of establishment and contingencies has been raised to Rs. 6,508, the amount estimated by the Chairman of the Board. The fund will have a closing balance of Rs. 631.

The receipts of the *Mohsin Endowment Fund* have been estimated at Rs. 1,11,644, and the expenditure at Rs. 1,02,029, against Rs. 1,11,834 and Rs 1,00,329 respectively, the estimates of the last year. To the estimates of expenditure has been added the grant of Rs. 2,400 made to Moulvie Abdur Rohim, the holder of the Bhopal Scholarship. In other respects the figures of the Accountant-General will stand.

8. The receipts of the *Cantonment Funds* have been estimated at Rs. 51,410, against Rs. 48,436 for 1886-87, and the expenditure at Rs. 47,213, against Rs. 49,794, the grant provided for the last year. The year, it is expected, will close with a credit balance of Rs. 25,139. Under a recent order of the Government of India in the Military Department, all police charges of cantonments are payable from the Cantonment Funds. The Accountant-General will be directed to arrange, in communication with the Inspector-General of Police, to give effect to the orders of the Government of India from the commencement of the present year.

9. In accordance with the foregoing remarks, the estimates of receipts and expenditure of the Excluded Local Funds for the year 1886-87 will stand as follows:—

	Receipts. Rs.	Expenditure. Rs.
(1).—Police Funds—		
Railway Police Clothing	2,400	2,422
(2).—Marine Funds—		
Hospital Port Dues	58,000	63,880
Balasore Port	24,179	9,117
Cuttack and Pooree Ports	6,500	14,775
Chittagong Port	54,398	42,526
Total ...	1,43,077	1,30,298
(3).—Education Funds—		
Hindu College	5,228	4,955
Durga Churn Laha's Scholarship ...	3,032	3,037
Jagiarah Estate	969	1,296
Vizianagram Scholarship	.....	1,818
Khond Mehal School	4,500	4,210
Total ...	13,727	15,316
(4).—Medical and Charitable Funds—		
Pilgrims' Lodging-house	21,542	26,831
Balasore Pilgrim Hospital	1,193	819
Choonee Lall Seal's Dispensary ...	2,000	2,075
Unnochutter	5,732	5,862
Total ...	30,467	35,587
(5).—Public Works Funds—		
Khond Mehal Road	4,088	6,144
Darjeeling Improvement	21,704	30,017
Juggarnath Road	2,149	2,558
Wahabee Fund	.....	20,000
Total ...	27,941	58,719
(6).—Miscellaneous Funds—		
Zoological Garden	36,442	38,238
Burial Board	15,026	15,124
Moshin Endowment	1,11,644	1,04,429
Total ...	1,63,112	1,57,791
(7).—Cantonment Funds	51,410	55,213
GRAND TOTAL ...	4,32,134	4,55,346

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, and to the General, Revenue, Municipal, Judicial, Political and Public Works Departments, for information.

Ordered also that extract paragraph 6 of the Resolution, with a copy of the estimate regarding the Darjeeling Improvement Fund, be forwarded to the Commissioner of Rajshahye for information, with reference to his letters No. 93Mct., dated the 25th May 1887, and No. 278Mct., dated the 20th August; that extract paragraph 4, with a copy of the estimate regarding the Education Funds, be forwarded to the Director of Public Instruction for information; that extract paragraph 7 regarding the Zoological Garden Funds, with a copy of the estimate, be forwarded to the Honorary Secretary of the Zoological Garden Committee for information; and that extract paragraph 7 regarding the Burial Board Fund, with a copy of the estimate, be forwarded to the Chairman of the Burial Board Fund for information, and that extract paragraph 8 regarding the Cantonment Funds, with a copy of the estimate, be forwarded to the Inspector-General of Police, Quarter master-General in India and the Officer Commanding Cuttack, for information.

By order of the Lieutenant-Governor of Bengal.

COLMAN MACAULAY,

Secretary to the Government of Bengal.

Nos. 362-68T—F.

COPY of the Resolution, with a copy of the estimates, forwarded to the Accountant-General, and to the General, Revenue, Municipal, Judicial, Political and Public Works Departments for information.

No. 369T—F.

EXTRACT paragraph 6 from the Resolution, with a copy of the estimate regarding the Darjeeling Improvement Fund, forwarded to the Commissioner of Rajshahye for information, with reference to his letters No. 93Mct, dated the 25th May 1887, and No. 278Mct., dated the 20th August.

No. 370T—F.

EXTRACT paragraph 4 from the Resolution, with a copy of the estimate regarding the Education Funds, forwarded to the Director of Public Instruction for information.

No. 371T—F.

EXTRACT paragraph 7 from the Resolution, with a copy of the estimate regarding the Zoological Garden Fund, forwarded to the Honorary Secretary of the Zoological Garden Committee for information.

No. 372T—F.

EXTRACT paragraph 7 from the Resolution, with a copy of the estimate regarding the Burial Board Fund, forwarded to the Chairman of the Burial Board Fund for information.

Nos. 373-75T—F.

EXTRACT paragraph 8 from the Resolution, with a copy of the estimate regarding the Cantonment Funds, forwarded to the Inspector-General of Police, the Quarter-master-General in India, and the Officer Commanding Cuttack, for information.

By order of the Lieutenant-Governor of Bengal,

L. P. SHIRRES,

Offg. Under-Secy. to the Govt. of Bengal.

DARJEELING,

The 3rd November 1887.

W. LoB.—Reg. No. 8138C—118—7-11-87